

**EIGHTY-FIFTH GENERAL ASSEMBLY
2013 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

APRIL 4, 2013

HOUSE FILE 523

H-1247

- 1 Amend House File 523 as follows:
2 1. Page 2, by striking lines 11 through 33.
3 2. Title page, lines 3 and 4, by striking
4 <vehicles, the restore the outdoors program, and
5 protected wetlands.> and inserting <vehicles and the
6 restore the outdoors program.>
7 3. By renumbering as necessary.

By RAYHONS of Hancock

H-1247 FILED APRIL 3, 2013

HOUSE FILE 615

H-1244

1 Amend the amendment, H-1235, to House File 615 as
2 follows:

3 1. Page 1, after line 13 by inserting:

4 <____. Page 1, after line 33 by inserting:

5 <d. "Nonprofit corporation" means a corporation
6 organized under chapter 504 and qualifying under
7 section 501(c)(3) of the Internal Revenue Code as an
8 organization exempt from federal income tax under
9 section 501(a) of the Internal Revenue Code.>>

10 2. Page 1, by striking lines 24 through 26 and
11 inserting <collaborate on advancing innovation in this
12 state, shall be in compliance with the requirements
13 of section 15.107A, subsection 3, and shall not be
14 controlled by a financial institution as defined
15 in section 422.61 or a credit union as defined in
16 section 533.102. For purposes of this subparagraph
17 (2), "controlled" means the ability, either directly
18 or indirectly through an affiliate of the financial
19 institution or credit union, to direct or cause
20 the direction of the management and policies of the
21 nonprofit corporation, and includes but is not limited
22 to instances in which fifty percent or more of the
23 directors, officers, or members of the nonprofit
24 corporation are also a director, officer, member,
25 owner, employee, or agent of the financial institution,
26 credit union, or of an affiliate of the financial
27 institution or credit union. "Affiliate" includes
28 any entity that owns or holds fifty percent or more
29 of the equity interest or voting power in a financial
30 institution or credit union, or any entity in which
31 fifty percent or more of the entity's equity interest
32 or voting power is owned or held by a financial
33 institution or credit union.>

34 3. Page 1, after line 42 by inserting:

35 <____. Page 2, line 29, after <fund.> by inserting
36 <Notwithstanding any other provision of law to the
37 contrary, a nonprofit corporation operating an
38 innovation fund shall not be allowed to make an equity
39 investment in such innovation fund.>>

40 4. By renumbering as necessary.

By LOFGREN of Muscatine
THOMAS of Clayton

H-1244 FILED APRIL 3, 2013

HOUSE FILE 615

H-1245

1 Amend the amendment, H-1239, to House File 615, as
2 follows:

3 1. Page 1, by striking lines 3 through 5 and
4 inserting <3, line 2, and inserting <shall not be
5 permitted to vote for or participate in a decision to
6 invest moneys from the innovation fund in a business in
7 which the investor has a controlling interest.>>

By LOFGREN of Muscatine

H-1245 FILED APRIL 3, 2013

HOUSE FILE 615

H-1246

1 Amend the amendment, H-1235, to House File 615 as
2 follows:

3 1. Page 1, after line 13 by inserting:
4 <____. By striking page 2, line 35, through page
5 3, line 2, and inserting <which the investor has a
6 controlling interest.>>

By LOFGREN of Muscatine

H-1246 FILED APRIL 3, 2013

Fiscal Note

Fiscal Services Division



SF 339 – School Vehicle Transportation Safety (LSB 1029SV.1220)
Analyst: John Parker (Phone: (515) 725-2249) (john.parker@legis.iowa.gov)
Fiscal Note Version – As Amended by House Education Committee Amendment **H-1220**

Description

Senate File 339, as amended by **H-1220**, makes changes to inspections for vehicles used to transport students.

Background

Currently, only school buses are required to be inspected by the Department of Education. This Bill expands the requirement for inspections to include all vehicles used to transport children. Amendment **H-1220** specifies all vehicles and buses, that receive an out-of-service violation, are subject to a subsequent inspection within 30 days. Out-of-service violations are items (including but not limited to bald tires, cracked brake linings, stop arms not operational, burned out warning lights or headlights) that must be fixed before the vehicle can be used for student transportation. If a vehicle does not pass a subsequent inspection and receives an out-of-service violation, it is removed from service until the vehicle passes inspection. Additionally, this Bill specifies that the State Board of Education will adopt rules for the inspections of all vehicles and the rules must allow for inspections to be conducted by qualified private automobile mechanics or the Department of Education.

The amendment specifies an individual that knowingly falsifies an inspection record for a school bus or vehicle, has committed a simple misdemeanor.

Assumptions

- The Department of Education estimates 1,200 additional vehicles will be inspected twice each year.
- Based on historical data, approximately 120 (10.0%) of the additional vehicles inspected will be found to have an out-of-service violation and be subject to a subsequent inspection twice each year.
- Based on the last full inspection year, 1,452 vehicles will be found to have an out-of-service violation and require a subsequent inspection.
- The department's inspection fee will be \$40 beginning in FY 2014. The cost of private automobile mechanic fees is assumed to be similar to the department's fees.

Fiscal Impact

There is no fiscal impact to the State General Fund.

Beginning in FY 2014, the estimated statewide total cost to local school districts is estimated to be \$163,680. The average cost per school district is estimated to be \$470.

Correctional Impact

Refer to the **Correctional Impact Memo** dated February 11, 2013, for information related to correctional penalties of a simple misdemeanor. This Bill will have a minimal correctional impact.

Sources

Department of Education

Iowa Administrative Code, [281 – 43.30](#) (updated rule pending approval)

/s/ Holly M. Lyons

April 2, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

Fiscal Note

Fiscal Services Division



SF 364 – Vehicle Registration Fee Equity (LSB 2470SV)

Analyst: David Heuton (Phone: (515) 725-0509) (david.heuton@legis.iowa.gov)

Fiscal Note Version – New

Description

Senate File 364 amends **Iowa Code sections 321.55** and **321.105A** to require vehicle owners, whose vehicle is located in Iowa for more than 90 consecutive or nonconsecutive days and is operated on Iowa roads by an Iowa resident, to register the vehicle in Iowa. This Bill also provides that in the case that a nonresident owner of a vehicle is a partnership, limited liability corporation (LLC), or a corporation that is a shell business, there is rebuttable evidence that the Iowa resident in control of the vehicle is the actual owner of the vehicle, and that the vehicle is therefore subject to the fee for new registration and annual registration in Iowa.

Background

The Department of Transportation (DOT) and the Department of Revenue have investigated many instances of Iowa residents establishing a partnership, LLC, or shell business for the purposes of evading the payment of the fee for a new registration and the annual registration fee for collectable, high-value vehicles. The departments have recently succeeded in the collection of fees in excess of \$827,000 on 36 such partnerships, LLCs, and shell businesses. Further investigations are currently in process involving 14 such partnerships, LLCs, or shell businesses involving as much as \$318,000 in potentially evaded fees and registrations. An estimated 60 cases will remain after the conclusion of those currently in process.

Increased revenue generated by the successful investigation and collection of evaded fees for new registration is deposited into the Road Use Tax Fund (RUTF). Increased revenue generated as a result of successful investigation and collection of annual registration fees is deposited into the TIME-21 Fund.

Assumption

The frequency of evasion is not known and the DOT did not have the number of vehicles and registration years involved with the 50 investigations that have been concluded or are in process.

Fiscal Impact

Due to the lack of data on frequency of evasion and registration years involved, the Legislative Services Agency (LSA) is not able to determine the annual fiscal impact of this Bill. Increased new registration fee revenue generated as a result of the changes made by the Bill will be deposited in the RUTF and increased annual registration revenue will be deposited in the TIME-21 Fund.

Source

Department of Transportation

April 2, 2013

Fiscal Note

Fiscal Services Division



SF 423 – Education Reform (LSB 2122SV.1)

Analysts: John Parker (Phone: (515) 725-2249) (john.parker@legis.iowa.gov)

Shawn Snyder (Phone: (515) 281-779) (shawn.snyder@legis.iowa.gov)

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Fiscal Note Version – As Passed by Senate

Description

Senate File 423 provides broad reforms to the Iowa public education system. These reforms are explained by division in the following pages.

Total General Fund Impact

The estimated General Fund cost of SF 423 will be a minimum of approximately \$135.0 million in FY 2014, \$305.1 million in FY 2015, and \$190.5 million in FY 2016 and subsequent fiscal years. The Department of Education (DE) will require 10.0 FTE positions to administer the reform provisions in SF 423. The General Fund costs will be impacted by the following provisions that are contingent upon appropriations by the General Assembly:

- Teach Iowa Scholar Program (Div. III)
- High-Need School (Div. V)
- Iowa Reading Research Center (Div. VI)
- Competency-Based Education Grant Program (Div. VI)
- Economically Challenged Schools Grant Program (Div. VI)
- World Language Education Pilot Project (Div. VI)
- Competency-Based Education Task Force Recommendations (Div. VI)

The following table provides the estimated fiscal impact of SF 423. The table notes the provisions that are contingent on appropriations by the General Assembly and the estimated General Fund impacts.

General Fund Impact of SF 423						
Provision	Division	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Instructional Hours	I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Online State Job Posting System	III	0	0	0	0	0
Teach Iowa Scholar Program	III	CUA	CUA	CUA	CUA	CUA
Teacher Leadership Framework - School Aid Provisions	V	CUA	190,500,000	190,500,000	190,500,000	190,500,000
High-Need School	V	CUA	CUA	CUA	CUA	CUA
Planning Grants	V	CUA	N.A.	N.A.	N.A.	N.A.
Iowa Reading Research Center	VI	CUA	CUA	CUA	CUA	CUA
Competency-Based Education Grant Program	VI	CUA	CUA	CUA	CUA	CUA
Economically Challenged Schools Grant Program	VI	CUA	CUA	CUA	CUA	CUA
World Language Education Pilot Project	VI	CUA	CUA	CUA	CUA	CUA
Statewide Voluntary Preschool Program Provisions	VI	0	0	0	0	0
BoEE Alternative Licensure Limitation	VI	0	0	0	0	0
Tobacco Prohibited on School Grounds	VI	0	0	0	0	0
Early Intervention/Class Size Reduction Program Sunset Repeal	VI	0	0	0	0	0
Competency-Based Education Task Force Recommendations	VI	CUA	0	0	0	0
School District Reporting Requirement Task Force	VI	50,000	0	0	0	0
School Year-Long Student Teach. Field Exp. Study	VI	25,000	0	0	0	0
Education Reform Provisions						
Total General Fund Impact of Education Reform Provisions:		<u>\$ 75,000</u>	<u>\$190,500,000</u>	<u>\$190,500,000</u>	<u>\$190,500,000</u>	<u>\$190,500,000</u>
School Aid Allowable Growth						
School Aid Allowable Growth rates	VII	134,900,000	114,600,000	0	0	0
Total General Fund Impact of SF 423:		<u>134,975,000</u>	<u>305,100,000</u>	<u>190,500,000</u>	<u>190,500,000</u>	<u>190,500,000</u>

CUA = Contingent upon an Appropriation by the General Assembly

The estimated fiscal impact to local school districts will be approximately \$1.45 million in FY 2014, \$1.45 million in FY 2015, \$2.70 million in FY 2016, \$2.69 million in FY 2017, and \$3.19 million in FY 2018. The following provisions are estimated to have a fiscal impact for school districts: Iowa Online Initiative — Fees (Div. II), Teaching Strategies Gold Early Childhood Assessment (Div. VI), and Parent Liaison Counselor Pilot Program (Div. VIII). Peer Group Review of Teachers (Div. IV) may have a fiscal impact if a school district conducts peer reviews outside normal school hours, but the number of school districts that will choose this option is unknown.

The following table provides the estimated local district fiscal impact of SF 423.

Local District Impact of SF 423						
Provision	Division	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Iowa Online Initiative - Fees	II	0 ¹	0 ¹	1,250,000 ¹	2,000,000 ¹	2,500,000 ¹
Peer Group Review of Teachers	IV	Unknown	Unknown	Unknown	Unknown	Unknown
Teaching Strategies Gold Early Childhood Assessment	VI	690,000 ²	690,000 ²	690,000 ²	690,000 ²	690,000 ²
Parent Liaison Counselor Pilot Program	VIII	760,000	760,000	760,000	0	0
Total Local Impact:		<u>\$ 1,450,000</u>	<u>\$ 1,450,000</u>	<u>\$ 2,700,000</u>	<u>\$ 2,690,000</u>	<u>\$ 3,190,000</u>

¹ Local impact to school districts on the fees payable to the DE to administer the Iowa Online Initiative. Fees are estimated at \$250 per student.
² Local impact to school districts on the cost to assess the Gold Early Childhood Assessment.

The following table provides the estimated funding amounts (and FTE positions) needed by the DE to administer the Education Reform provisions in SF 423. Certain provisions include money that may be distributed to local districts or required for support of various task forces. The estimated fiscal impacts associated with the Competency-Based Task Force provisions were based on the task force's [preliminary report](#) published January 15, 2013.

Costs for Department of Education to Administer Provisions if Implemented								
Provision	Division	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FTEs	
Online State Job Posting System	III	424,100	74,000	76,000	78,000	80,000	1.0	
Coaching and Support System for Teachers and Administrators	IV	74,100	74,000	76,000	78,000	80,000	1.0	
Peer Group Review Teacher Training	IV	74,100	74,000	76,000	78,000	80,000	1.0	
TLS - School Aid Provisions - Planning Grants	V	464,000	0	0	0	0	2.0	
High-Need School	V	CUA	CUA	CUA	CUA	CUA	0.0	
Iowa Reading Research Center	VI	CUA	CUA	CUA	CUA	CUA	0.0	
Competency-Based Education Grant Program	VI	174,100	174,000	176,000	178,000	180,000	1.0	
Economically Challenged Schools Grant Program	VI	74,100	74,000	76,000	78,000	80,000	1.0	
World Language Education Pilot Project	VI	823,200	172,000	0	0	0	2.0	
Competency-Based Education Task Force Recommendations	VI	399,100	0	0	0	0	1.0	
School District Reporting Requirement Task Force	VI	50,000	0	0	0	0	0.0	
School Year-Long Student Teach. Field Exp. Study	VI	25,000	0	0	0	0	0.0	
Total Impact/Funds going to the Department of Education (DE):		\$ 2,581,800	\$ 642,000	\$ 480,000	\$ 490,000	\$ 500,000	10.0	

Assumptions and Fiscal Impacts by Division

General assumptions used throughout this summary:

- The estimated cost per FTE position is \$72,000 per year for salary and benefits.
- The DE will incur a cost of \$2,100 per new FTE position for equipment and materials in the initial year of implementation.
- Salary levels are estimated to increase 2.0% annually.
- If the DE has an FTE position associated with administering the provision, the FTE position will be for the years the DE is receiving funding for the provision.

Division I – Instructional Hours

This division modifies the requirement that schools provide at least 180 instructional days in a school year. The new provision adds that accredited schools provide at least 1,080 instructional hours or 180 days during the school calendar in a school year.

Fiscal Impact:

No state fiscal impact.

The new provision may allow for costs savings for school districts, however, specific amounts are unknown and may vary between school districts.

Division II – Iowa Learning Online Initiative – Fees

This division directs the DE, beginning July 1, 2016, to establish fees payable by school districts and accredited nonpublic schools that participate in the DE's Iowa Learning Online (ILO) Initiative.

Assumptions:

- Fees established by the DE are estimated to be \$250 per student.
- The DE estimates student enrollments in ILO courses will be 5,000 in FY 2016, 8,000 in FY 2017, and 10,000 in FY 2018.
- Based on historical enrollments, the Legislative Services Agency (LSA) estimates enrollments in ILO courses of 1,750 in FY 2016, 2,000 in FY 2017, and 2,200 in FY 2018.

Fiscal Impact:

No state fiscal impact.

Estimated Local Impact:

The estimated fiscal impact to school districts will depend on the number of enrolled students in ILO courses. The following table is the estimated statewide impact on school districts based on enrollment numbers estimated by DE:

DE Projection			
Estimated Statewide Fiscal Impact to School Districts			
	FY 2016	FY 2017	FY 2018
Enrolled Students	5,000	8,000	10,000
Total Cost:	<u>\$ 1,250,000</u>	<u>\$ 2,000,000</u>	<u>\$ 2,500,000</u>

The following table is the estimated statewide impact on school districts based on historical enrollment numbers estimated by the LSA:

LSA Estimate Based on Historical Enrollment			
Estimated Statewide Fiscal Impact to School Districts			
	FY 2016	FY 2017	FY 2018
Enrolled Students	1,750	2,000	2,200
Total Cost:	<u>\$ 437,500</u>	<u>\$ 500,000</u>	<u>\$ 550,000</u>

Division III – Training and Employment of Teachers

This division requires the DE to establish an online state job posting system. The DE, school districts, charter schools, and Area Education Agencies (AEAs) are required to submit all of their job openings to the DE for posting on the system.

Assumptions:

- The DE will require 1.0 FTE position to maintain the online state job posting system.
- The estimated cost to develop the online state job posting system is \$350,000. If funding is not appropriated to the DE to develop the system, the DE will be required to use current resources for development and implementation of the system.

Fiscal Impact:

The following table is the fiscal impact to the DE to develop and maintain the online state job posting system. The cost for the FTE position will continue as long as the system is in operation.

Costs for Department of Education to Administer the Online State Job Posting System					
Provision	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Develop the Online State Job Posting System	\$ 350,000	\$ 0	\$ 0	\$ 0	\$ 0
FTE position to maintain the System	72,000	74,000	76,000	78,000	80,000
Equipment and Materials to support FTE position	2,100	0	0	0	0
Total:	<u>\$ 424,100</u>	<u>\$ 74,000</u>	<u>\$ 76,000</u>	<u>\$ 78,000</u>	<u>\$ 80,000</u>

Teach Iowa Scholar Program

This division establishes a Teach Iowa Scholar Program within the College Student Aid Commission to provide Teach Iowa Scholar Grants to selected high-caliber teachers. The grants to recipients cannot exceed \$4,000 per year and a total of \$20,000 per recipient over a five-year period.

Fiscal Impact:

The fiscal impact is contingent on an appropriation by the General Assembly for the Teach Iowa Scholar Grants. The following table is an example illustrating the fiscal impact over the next five years if the General Assembly makes an appropriation of \$1.0 million for the grants in FY 2014. This example also assumes 250 new awards will be granted each year. The maximum fiscal impact of the Teach Iowa Scholar Grants under this scenario is \$5.0 million. The fiscal impact will increase proportionally if more Teach Iowa Scholar Grants are awarded.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
1st Year Grants	250	250	250	250	250
2nd Year Grants	0	250	250	250	250
3rd Year Grants	0	0	250	250	250
4th Year Grants	0	0	0	250	250
5th Year Grants	0	0	0	0	250
Total Grants:	<u>250</u>	<u>500</u>	<u>750</u>	<u>1,000</u>	<u>1,250</u>
Estimated Fiscal Impact:	<u>\$ 1,000,000</u>	<u>\$ 2,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 4,000,000</u>	<u>\$ 5,000,000</u>

The Governor recommends funding the Teach Iowa Scholar Grants beginning in FY 2016. The Governor recommends \$1.5 million in FY 2016, \$4.5 million in FY 2017, and \$12.5 million in FY 2018. The following table shows the estimated number of awards that could be awarded with the Governor's recommended appropriation levels. The FY 2018 appropriation recommendation of \$12.5 million will provide enough funding for 2,000 new awards in addition to the 375 awards in FY 2016 and 750 awards in FY 2017. The example below assumes 2,000 new awards will be given each succeeding year after FY 2018. The maximum fiscal impact of the Teach Iowa Scholar Grants under this scenario is \$40.0 million.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
1st Year Grants	375	750	2,000	2,000	2,000	2,000	2,000
2nd Year Grants	0	375	750	2,000	2,000	2,000	2,000
3rd Year Grants	0	0	375	750	2,000	2,000	2,000
4th Year Grants	0	0	0	375	750	2,000	2,000
5th Year Grants	0	0	0	0	375	750	2,000
Total Grants:	<u>375</u>	<u>1,125</u>	<u>3,125</u>	<u>5,125</u>	<u>7,125</u>	<u>8,750</u>	<u>10,000</u>
Estimated Fiscal Impact:	<u>\$ 1,500,000</u>	<u>\$ 4,500,000</u>	<u>\$ 12,500,000</u>	<u>\$ 20,500,000</u>	<u>\$ 28,500,000</u>	<u>\$ 35,000,000</u>	<u>\$ 40,000,000</u>

Division IV — Teacher and Administrator Matters

This division requires the Director of the DE to develop and implement a coaching and support system for teachers and administrators.

Assumption: The DE will require 1.0 FTE position to monitor and provide technical assistance.

Fiscal Impact:

The fiscal impact to the DE will be 1.0 FTE position at a cost of \$74,100 in FY 2014, \$74,000 in FY 2015, \$76,000 in FY 2016, \$78,000 in FY 2017, and \$80,000 in FY 2018.

Fiscal Impact:

Peer Group Review for Teachers

This division requires the first and second year peer group review of teachers to be conducted by a peer group of at least three, but no more than six teachers selected by the building principal in consultation with the teachers and the building's certified bargaining representative. Participants must receive adequate training prior to conducting a peer review and a per diem salary if the review process goes beyond normal school hours.

Assumption: The DE will require 1.0 FTE position to provide training to the teachers conducting the peer reviews.

Fiscal Impact:

The fiscal impact to the DE will be 1.0 FTE position at a cost of \$74,100 in FY 2014, \$74,000 in FY 2015, \$76,000 in FY 2016, \$78,000 in FY 2017, and \$80,000 in FY 2018.

Estimated Local Impact:

The estimated local impact will depend on the local district's decision to allow the peer reviews to happen during normal school hours or outside normal hours.

Division V — Iowa Teacher Career and Compensation Matters

This division establishes and requires school districts to implement a framework for teacher career paths, leadership roles and compensation, and provides per pupil funding amounts through the school aid formula to school districts to implement the framework.

Teacher Leadership Framework

This division requires school district's to implement an approved teacher career and compensation framework. Beginning in FY 2015, it creates a new state categorical per pupil funding mechanism (Teacher Leadership Supplement — TLS). The TLS allocation amount of \$400 per pupil will be generated through the school aid formula for school districts that have an approved program. The DE is authorized to use up to \$500,000 (and 2.0 additional FTE positions) for administration and oversight of the program from the TLS each fiscal year. Teacher career framework provisions that meet the requirements for a district to receive TLS funding include:

- The Iowa Teacher Career Path Model: This model provides for a beginning teacher minimum salary level of \$35,000, a career teacher minimum salary of \$37,000, a career II teacher salary supplement of \$5,000, and an advanced teacher salary supplement of \$10,000. The model specifies additional requirements for each teaching level.
- Instructional Coach and Curriculum and Professional Development Leader Model: This model provides for a beginning teacher minimum salary level of \$35,000, a career teacher minimum salary of \$37,000, an instructional coach minimum salary level of \$37,000 and a

stipend between \$5,000 and \$7,000, and a curriculum and professional development leader stipend between \$10,000 and \$12,000 in addition to the salary. The model specifies additional requirements for each teaching level.

- **Career Teacher and Leadership Framework:** This framework provides for an initial teacher minimum salary level of \$35,000, a career teacher minimum salary of \$37,000, a model teacher salary supplement of \$2,000, a mentor teacher salary supplement of \$5,000, and a lead teacher salary supplement of \$10,000. The framework specifies additional requirements for each teaching level.
- **Comparable Model:** A comparable model may also be approved if it meets the specified requirements, including a minimum salary level of \$35,000 for beginning teachers, \$37,000 for career teachers, and additional salary or compensation levels for other teachers in leadership roles. Requirements for comparable models also specify additional requirements for each teaching level.

Fiscal Impact:

The LSA estimates that with full implementation of the program, the total General Fund expenditure for the Teacher Leadership Supplement will be \$190.5 million. Depending on the number of districts with program approval, the total funding amount could be \$190.5 million in FY 2015 (assuming all districts have an approved program). Full implementation will occur by FY 2017 at the latest.

Additionally, this bill specifies that if the funding allocations are not sufficient to cover the full costs of the required provisions within the model, school districts must implement the minimum salary level of \$35,000 first and as much of the other provisions of program that remaining funds allow. **Appendix A** provides a detailed analysis of the full implementation of each model, including cost estimates compared to allocation amounts.

The DE will incur costs of providing administration and oversight of the program, including costs incurred from providing staffing and administrative support to the Commission on Educator Leadership and Compensation. These additional costs will be covered, in part, from the \$500,000 and 2.0 FTE positions authorized for use by the department.

High-Need Schools

Creates a state supplemental assistance program for teachers in high-need schools. Requires the DE to develop criteria for determination of a high-need school and develop a process to distribute funds for teachers in those schools.

Fiscal Impact:

The High-Need Schools provision is contingent upon an appropriation by the General Assembly. If funds are appropriated, costs to the State General Fund will reflect the appropriation amount.

Planning Grants

Allows school districts to apply to the DE for a planning grant to design an implementation strategy for a career path model or framework.

Fiscal Impact

The planning grants provision is contingent upon an appropriation by the General Assembly. If funds are appropriated, costs to the State General Fund will reflect the appropriation amount.

Additionally, if the provision is implemented, the DE will require 2.0 FTE positions and \$464,000 for costs associated with the FTE positions and for contracts with AEAs to provide technical assistance for the planning grant process.

Division VI – Miscellaneous Provisions

Expands the duties of the Iowa Reading Research Center and requires the first annual report to be submitted to the General Assembly on January 15, 2015.

Fiscal Impact:

The fiscal impact is contingent on an appropriation by the General Assembly.

Competency-Based Education Grant Program

Requires the DE establish a competency-based education grant program to award grants to no more than 10 school districts annually to develop, implement, and evaluate competency based education and demonstration projects. The DE is required to submit an annual report analyzing the preliminary findings of the program to the State Board of Education, the Governor, and the General Assembly by January 15. A final report summarizing the programs findings, including student achievement results is due on January 15, 2019.

Assumption: The DE will require 1.0 FTE position to monitor, implement, and support the grant program.

Fiscal Impact:

The fiscal impact is contingent upon an appropriation by the General Assembly. The Competency-Based Education Task Force established in [SF 2284 \(2012 Iowa Acts chapter 1119\)](#) recommends funding of \$100,000 per year for five years to support competency-based pathways in up to ten districts statewide in their [preliminary report](#).

The fiscal impact to the DE will be 1.0 FTE position at a cost of \$74,100 in FY 2014, \$74,000 in FY 2015, \$76,000 in FY 2016, \$78,000 in FY 2017, and \$80,000 in FY 2018. The following table shows the estimated fiscal impact to implement the grant program:

DE Costs for the Competency-Based Education Grant Program					
Provision	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Competency-Based Education Grants	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
FTE position for support	72,000	74,000	76,000	78,000	80,000
Equipment and Materials to support FTE position	2,100	0	0	0	0
Total:	\$ 174,100	\$ 174,000	\$ 176,000	\$ 178,000	\$ 180,000

Economically Challenged Schools Grant Program

Requires the DE to create, develop, establish, implement, and report findings for a pilot program for economically challenged schools. Provides a school aid funding formula provision for eligible school districts approved to participate in the pilot program that will generate funding based on the number of free and reduced price lunch eligible students and 10.0% of the district's cost per pupil.

Assumption: The DE will require 1.0 FTE position to monitor, implement, and support the grant program.

Fiscal Impact:

The Economically Challenged School Grants Program provision is contingent upon an appropriation. If funds are appropriated, costs to the State General Fund will reflect the appropriation amount. Additionally, the amount generated through the school aid formula (state aid and local property tax amounts) will be predicated on the number of districts approved to participate in the pilot program.

For comparison purposes, in FY 2013 there were 19 school districts that had 60.0% of the student population eligible for free or reduced price lunch. The total amount for these 19 districts represented 25.4% of the total number of students eligible statewide. Providing a supplementary weighting of 0.1 for eligible students in these districts will result in a funding level of \$30.7 million, including \$26.9 million in additional state aid and \$3.8 million in local property tax (estimated based on \$6,001 per pupil school aid funding levels).

The fiscal impact to the DE will be 1.0 FTE position at a cost of \$74,100 in FY 2014, \$74,000 in FY 2015, \$76,000 in FY 2016, \$78,000 in FY 2017, and \$80,000 in FY 2018.

World Language Education Pilot Project

Requires the DE establish a world language education pilot project to enhance foreign language education in Iowa schools. The DE will administer the pilot project in partnership with the University of Northern Iowa (UNI) and up to three school districts. The DE is to establish a world language education administrative team made up of the school administrators for school districts participating in the pilot project.

Assumptions:

- The pilot project will be accomplished in FY 2014 and FY 2015.
- The DE will require 2.0 FTE positions for standards and curriculum development, assessment development, and support of the pilot project.

Fiscal Impact:

The fiscal impact is contingent on an appropriation by the General Assembly.

If funds are appropriated by the General Assembly, the DE will incur the following costs associated with the pilot project:

World Language Education Pilot Project			
	Provision	FY 2014	FY 2015
	Standards and Curriculum Development	\$ 25,000	\$ 25,000
	Assessment Development	650,000	0
	2.0 FTE positions for support	144,000	147,000
	Equipment and Materials to support FTE positions	4,200	0
	Total:	\$ 823,200	\$ 172,000

Statewide Voluntary Preschool Program Provisions:

Provides additional specifications for appropriate uses of preschool formula funding amounts.

Fiscal Impact:

No fiscal impact is anticipated.

Board of Educational Examiners Alternative Licensure Limitation

Requires the Board of Educational Examiners (BoEE) to submit a licensing criteria recommendation to the General Assembly prior to issuing licenses to individuals that do not meet the standard practitioner preparation requirements. The BoEE cannot issue alternative licenses until the licensing criteria is enacted into statute.

Fiscal Impact:

No state fiscal impact.

Tobacco Prohibited on School Grounds

Prohibits the use of nicotine products by any student or by anyone on school grounds.

Fiscal Impact:

No state fiscal impact.

Teaching Strategies Gold Early Childhood Assessment

Requires every school district to administer the Teaching Strategies Gold Early Childhood Assessment to all prekindergarten and kindergarten student enrolled in the district.

Assumptions:

- The estimated cost of the Teaching Strategies Gold Early Childhood Assessment is \$10.45 per student.
- Enrollments will not exceed 24,000 for prekindergarten, and 42,000 for kindergarten for a total of 66,000 students.

Fiscal Impact:

No state fiscal impact.

Estimated Local Impact:

The estimated fiscal impact to school districts is \$690,000 per year for the period FY 2014 through FY 2018.

Early Intervention/Class Size Reduction Program Sunset Repeal

Repeals the sunset provision of the Early Intervention/Class Size Reduction Program and specifies that the repeal is effective upon enactment. Provisions of the program are currently set to expire on July 1, 2013, but funding will still be generated through the school aid formula in FY 2014.

Fiscal Impact:

There is no impact on the General Fund from this provision. The school aid formula will generate approximately \$30.6 million for the program (assuming a 0.0% allowable growth rate) regardless of whether the program sunsets. However, the repeal of the sunset provision will provide school districts the authorization to use those funds that are designated for the requirements of the program.

Competency-Based Education Task Force Recommendations

Requires the DE to implement the preliminary recommendations of the Competency-Based Education Task Force established in SF 2284 (2012 Iowa Acts chapter 1119). The task force recommendations relate to the development of model competencies, investing and providing examples of templates that will effectively and efficiently record and report student achievement in a competency-based environment, developing an assessment validation rubric and model assessments, and creating opportunities for professional development for practitioners.

Assumption: The DE will require 1.0 FTE position to implement the preliminary recommendations of the task force in FY 2014.

Fiscal Impact:

The fiscal impact is contingent on an appropriation by the General Assembly. The Competency-Based Education Task Force recommends funding of \$325,000 for one year to fulfill the requirements of the division in their [preliminary report](#). The following costs will go to the DE to implement the recommendations of the task force:

Competency-Based Education Task Force Recommendations		
	Provision	FY 2014
	Writing Model Competencies	\$ 100,000
	Plans and Templates	25,000
	Assessment Validation Rubric/Model Assessments	100,000
	Professional Development	100,000
	1.0 FTE position for support	72,000
	Equipment and Materials to support FTE position	2,100
	Total:	\$ 399,100

School District Reporting Requirement Task Force

Directs the DE to convene a five-member Reporting Requirement Review Task Force appointed by the director of the DE. The DE is required to compile a list of reports that school districts are required to submit to the DE biennially or more frequently and submit the list to the task force by September 3, 2013. The task force is to review the list of reports and produce a written justification for continuing, modifying, or eliminating each requirement and submit their report to the State Board of Education and the General Assembly by December 2, 2013. The State Board of Education is required to review and determine which of the task force recommendations for modifying or eliminating reporting requirements may be accomplished by administrative rule and which must be accomplished by statute. The State Board of Education is required to submit its finding and recommendations, including plans for board action relating to administrative rules and board recommendations for specific statutory changes, in a report to the General Assembly by February 3, 2014.

Assumptions:

- The DE can compile the list of reports that school districts are required to submit to the DE with current resources.
- The DE will require additional funding for the costs associated with providing staff and services for the task force and State Board report.

Fiscal Impact:

The estimated impact is an increase in FY 2014 General Fund expenditures of \$50,000 for the costs associated with the task force.

School Year-Long Student Teaching Field Experience Requirement — Study

Directs the practitioner preparation programs offered at the three regents universities to convene a study committee of education faculty members to study the feasibility of establishing professional development schools for preservice teacher candidates in collaboration with school districts and the feasibility of requiring students enrolled in practitioner preparation programs to complete a field experience lasting one full school year. The study committee is to submit their findings and recommendations in a report to the State Board of Regents, DE, BoEE, Governor, and the General Assembly by December 2, 2013.

Assumption: The study committee will require additional funding for the costs associated with providing staff and services associated with the study.

Fiscal Impact:

The estimated impact is an increase in FY 2014 General Fund expenditures of \$25,000 for the costs associated with the task force.

Division VII – FY 2014 and FY 2015 School Aid

This division establishes the per pupil growth levels for school aid funding in FY 2014 and FY 2015 at 4.0% for regular school aid and the state categorical supplements. The following table provides the impact of each of the state cost per pupil levels.

State Cost Per Pupil Increases for FY 2014 and FY 2015							
Regular School Aid Per Pupil Components	FY 2013 State Cost Per Pupil Amounts	FY 2014			FY 2015		
		FY 2014 Allowable Growth Rate	Growth in FY 2014 Cost Per Pupil Amounts	State Cost Per Pupil Amount	FY 2015 Allowable Growth Rate	Growth in FY 2015 Cost Per Pupil Amounts	State Cost Per Pupil Amount
Regular Program	\$ 6,001.00	4.0%	\$ 240.00	\$ 6,241.00	4.0%	\$ 250.00	\$ 6,491.00
Special Education Program	6,001.00	4.0%	240.00	6,241.00	4.0%	250.00	6,491.00
AEA Special Education Support	263.51	4.0%	10.54	274.05	4.0%	10.96	285.01
AEA Media Services	49.13	4.0%	1.97	51.10	4.0%	2.04	53.14
AEA Educational Services	54.22	4.0%	2.17	56.39	4.0%	2.26	58.65
State Categorical Supplements Per Pupil Components							
Teacher Salary - Districts	\$ 517.17	4.0%	\$ 20.69	\$ 537.86	4.0%	\$ 21.51	\$ 559.37
Professional Development - Districts	58.57	4.0%	2.34	60.91	4.0%	2.44	63.35
Early Intervention	63.80	4.0%	2.55	66.35	4.0%	2.65	69.00
Teacher Salary - AEAs	27.07	4.0%	1.08	28.15	4.0%	1.13	29.28
Professional Development - AEAs	3.16	4.0%	0.13	3.29	4.0%	0.13	3.42

Fiscal Impact

The establishment of an allowable growth rate for FY 2014 and FY 2015 is estimated to increase the total General Fund expenditure for school aid by \$134.9 million in FY 2014 and \$114.6 million in FY 2015. Additionally, other items of note include (see following table, also):

- An increase for the state categorical supplements of \$13.7 million in FY 2014 and \$15.1 million in FY 2015.
- An increase for preschool aid of \$6.3 million in FY 2014 and \$6.1 million in FY 2015.
- An increase in the total foundation level property tax amount of \$42.4 million in FY 2014 and \$72.7 million in FY 2015. This includes an increase in the uniform levy amount of \$30.8 million in FY 2014 and \$32.3 million in FY 2015. The uniform levy increases are not impacted by the establishment of the allowable growth rate.
- An increase in the estimated total school aid funding level (referred to as the combined district cost) of \$173.0 million in FY 2014 and \$181.2 million in FY 2015.

State School Aid Funding: FY 2012 Through Est. FY 2015						
Estimates Based on Senate Education Reform Bill (Dollars in Millions)						
	FY 2013 - 2% Allowable Growth	Change from FY 2012	FY 2014 - 4% Allowable Growth	Change from Est. FY 2013	FY 2015 - 4% Allowable Growth	Change from Est. FY 2014
Total Regular School Aid*	\$ 2,280.9	\$ 23.9	\$ 2,397.1	\$ 116.2	\$ 2,490.6	\$ 93.5
Teacher Salary Supplement	260.0	3.2	271.1	11.1	283.3	12.2
Professional Development Supplement	29.5	0.4	30.8	1.3	32.2	1.4
Early Intervention Supplement	30.3	0.4	31.6	1.3	33.1	1.4
Total State Categorical Supplement	\$ 319.8	\$ 3.9	\$ 333.5	\$ 13.7	\$ 348.6	\$ 15.1
Total School Aid w/o Preschool	\$ 2,600.7	\$ 27.8	\$ 2,730.6	\$ 129.9	\$ 2,839.1	\$ 108.5
Preschool Aid	\$ 60.4	\$ 2.0	\$ 66.7	\$ 6.3	\$ 72.9	\$ 6.1
Total State Aid Amount for School Programs	\$ 2,661.1	\$ 29.9	\$ 2,797.3	\$ 136.2	\$ 2,912.0	\$ 114.6
PTER Funding	\$ 7.4	\$ 0.7	\$ 8.7	\$ 1.3	\$ 8.7	\$ 0.0
Total State General Fund Amount for School Aid	\$ 2,653.7	\$ 29.2	\$ 2,788.7	\$ 134.9	\$ 2,903.3	\$ 114.6
Uniform Levy Amount	\$ 729.7		\$ 760.5	\$ 30.8	\$ 792.9	\$ 32.3
Total Unadjusted Additional Levy Amount	612.4		625.3	\$ 12.8	665.6	\$ 40.4
Property Tax Adjustment Aid (from GF)	-24.0	0.0	-24.0	0.0	-24.0	0.0
Property Tax Adjustment Aid (from PTER)	-7.4	-0.7	-8.7	-1.3	-8.7	0.0
Total Foundation Property Tax	\$ 1,310.8	\$ -3.7	\$ 1,353.2	\$ 42.4	\$ 1,425.8	\$ 72.7
Combined District Cost	\$ 3,910.7	\$ 23.4	\$ 4,083.8	\$ 173.0	\$ 4,264.9	\$ 181.2
Est. Budget Guarantee Amount			\$ 4.0		\$ 19.5	
Number of Districts with Budget Guarantee:			63		138	
Notes:						
*Regular school aid estimate amounts include the restoration of the additional AEA reduction of \$20.0 million beginning in FY 2014. Also includes PTER Funds used for property tax relief.						
Based on the current law amount for PTER.						
Budget guarantee amounts provided are included in the total foundation property tax amounts displayed.						
GF = General Fund						
PTER = Property Tax Equity and Relief Fund						
FY 2014 and FY 2015 estimates are based on a variety of assumptions that are subject to change. For a complete list of assumptions, contact the LSA.						
Combined district cost represents the total school foundation funding amount and is not impacted by a reduction in State school aid.						
Totals may not sum due to rounding.						
Estimates are not official or final. The Department of Management will provide the official school aid amounts.						
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Division VIII – Parent Liaison Counselor Pilot Program

This Division creates a parent liaison counselor pilot program to be administered by the Department of Education. Districts with schools identified by the Department as a persistently lowest-achieving school (PLAS) may participate in the Program, and if participating, must employ one parent liaison counselor. Requires the counselor to be appropriately licensed and currently employed with the school district. Requires the Department of Education to submit an annual report to the General Assembly regarding the Pilot Program by December 15.

This Division is repealed on June 30, 2016.

Assumptions:

- The average salary level for counselors is \$64,000 (includes FICA/IPERS).
- Current average contract days for counselors is 195, and will increase to 260 under the provisions of this Division.

- A total of 41 schools in 20 districts are defined as persistently lowest-achieving (Tier I or Tier II). One counselor per district will be designated as a parent liaison counselor for the Program.

Fiscal Impact:

No State fiscal impact anticipated.

The estimated fiscal impact to school districts (identified as the persistently lowest-achieving schools) will be approximately \$21,600 per district. The statewide total (based on full participation of the eligible school districts) will total \$430,000 annually for FY 2014 through FY 2016.

Sources

Iowa Department of Education
Competency-Based Education Task Force Preliminary Report
Department of Management, School Aid file
LSA analysis and calculations

/s/ Holly M. Lyons

April 2, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

SF 423 – Appendix A (Analysis of the Teacher Career Path Models)

Teacher Career Path and Compensation Models – Funding/Cost Comparisons

Division V of SF 423 requires each district to implement an approved teacher compensation model or framework and have the system in place on or before July 1, 2016 (FY 2017). Additionally, the Bill provides funding through the teacher leadership supplement (TLS) at \$400 per pupil. The LSA estimates that when fully implemented, the General Fund cost of funding the TLS will total at least \$190.5 million. Districts will have four career path/compensation models to choose from (see page 6 of the fiscal note description of the models):

- Iowa Teacher Career Path Model
- Instructional Coach and Curriculum and Professional Development Leader Model
- Career Teacher and Leadership Framework
- Comparable Model

The cost estimates provided include the first three models noted. The specifics of the comparable model are unknown and could vary between school districts, and the LSA cannot provide a cost estimate for an unknown model type.

The following table provides the estimated costs of the models. Additional detail on the costs of each model and the assumptions used is provided below. The LSA notes that variations in assumptions used in these estimates may result in significant changes in the overall estimate totals. Additionally, the Bill specifies that if the funding allocations are not sufficient to cover the full costs of the required provisions within the selected model, school districts implement the minimum salary level of \$35,000 first and as much of the other provisions of program that remaining allocated funds allow.

LSA: Estimated Costs of Model Implementation (Millions of Dollars)				
Model/Framework Provision	Cost of Minimum Salary Levels for Beginning and Career Teachers	Other Salary/Stipend Costs	Est. Costs of Replacing Instruction Time	Est. Total Cost
Iowa Teacher Career Path Model	\$ 9.7	\$ 50.6	\$ 66.2	\$ 126.5
Instructional Coach/Curr. Prof. Dev. Model	9.7	144.2	12.9	166.7
Career Teacher and Leadership Model	9.7	47.1	88.5	145.3

Overall Assumptions

- All costs for salaries, stipends, and supplements include a percentage applied for FICA and IPERS of 16.58%.
- The estimated cost of replacing initial teachers in the classroom for 25.0% of the school year (under all three plans) assumes that 1,146 new teachers are hired annually statewide (based on a 3-year average).

- The statewide cost of replacing initial (beginning) teachers is allocated to districts on a per-pupil basis using 2012-2013 certified enrollments.
- All estimated costs for instruction time replacement of teachers were based on a salary level of \$38,500, and prorated on a full-time equivalency basis.
- Unless otherwise specified, a 180-day school calendar was assumed.

All Models – Minimum Teacher and Career Teacher Salaries

Estimate – Each of the three teacher compensation models described in the Bill includes raising the minimum teacher salary to \$35,000 and raising the Career teacher salary to \$37,000. The cost of these provisions is estimated to total \$9.7 million. Additionally:

- The overall cost of increasing the minimum salary to \$35,000 is estimated to be \$6.1 million.
- The overall cost of increasing the career level minimum salary to \$37,000 is estimated to be \$3.6 million.
- All districts would receive an allocation sufficient to fund the costs of increasing the minimum teacher salary to \$35,000.
- 346 districts (99.4%) have an allocation sufficient to fund the costs of increasing the Career teacher salary to \$37,000. Two districts are estimated to have costs in excess of the allocation amounts by an average of \$3,000.
- Additionally, all three models include a cost estimate of \$12.9 million for the cost of replacing instruction time for initial or beginning teachers.

Iowa Teacher Career Path Model

Assumptions:

- A Career teacher is assumed to have at least 2 years of teaching experience.
- The estimated cost of Career II and Advanced teacher salary increases (Teacher Career Path Model) assumes a starting base salary of \$38,500.
- Districts will establish criteria for designating Career II teachers that will limit the number to the minimums established in the Bill – one Career II teacher for every elementary building and four for each middle and high school.

NOTE: While the Bill specifies a minimum number of Career II teachers in a district, it does not place any upper limits, specifying only that they meet the requirements for a Career teacher and have a successful performance review on file. It is left to the discretion of the district to place additional requirements for designation as a Career II teacher.

Currently, the Department of Education has noted that 98.2% of teachers would meet the Bill's statewide minimum requirements for Career II designation. Under an assumption that 98.2% of a district's teachers with at least four years of teaching experience would become Career II teachers, the costs of this model are estimated to increase significantly.

Appendix A (SF 423 as passed by the Senate)

- The estimate assumes at least one Advanced Teacher for every three Career II teachers and at least one per building.
- Additional contract days required of Career II and Advanced teachers are assumed to be included in the salary supplement amounts.
- Costs of peer coaching assume that half of Career II and Advanced teachers in each district will peer coach for 5 hours per week for 38 weeks. The estimate assumes a salary of \$38,500 for Career II and Advanced teachers to calculate the hourly rate of pay.

Estimate – Under this model, full implementation of Section 33 of the Bill is estimated to have a total cost of \$126.5 million. Additionally:

- The estimated total cost of the Career II teacher provisions include \$16.4 million for salary supplement costs and \$31.6 million for instruction time replacement.
- The estimated total cost of the Advanced teacher provisions includes \$17.7 million for salary supplement costs and \$21.8 million for instruction time replacement.
- The estimate includes \$13.6 million for the cost of the peer coaching provision.
- Overall, 187 districts (53.7%) have estimated costs in excess of the allocation for full implementation totaling \$23.5 million, an average of \$126,000 each. The remaining 161 districts (46.3%) will have an allocation amount above estimated costs totaling \$87.5 million, an average of \$543,000 per district.

Instructional Coach and Curriculum and Professional Development Leader Model

Assumptions:

- The estimate assumes that Instructional Coaches and Curriculum and Professional Development Leaders are new positions at the minimum Career teacher salary of \$37,000. Minimum stipends were used in the calculations for Instructional Coaches (\$5,000) and Curriculum and Professional Development Leaders (\$10,000).
- The number of Curriculum and Professional Development Leaders assumes at least one per district for districts with enrollment less than 500 and one per building for districts with enrollment of 500 or more.
- Summer training for Curriculum and Professional Development Leaders is estimated to require five days at a per diem rate based on a minimum career salary of \$37,000.

Estimate – Under this model, full implementation of Section 34 of the Bill is estimated to cost \$166.7 million. Additionally:

- The cost of the instructional coach provision is estimated at \$73.9 million.
- The cost of the curriculum and professional development leaders provision is estimated at \$70.2 million.
- Overall, 224 districts (64.4%) have estimated costs in excess of the allocation amount to fund the provisions totaling \$37.1 million (an average of \$165,000 per district), and 124

districts (35.6%) have an allocation amount above the estimated costs totaling \$60.9 million (an average of \$490,000 per district).

Career Teacher and Leadership Framework Model

Estimate – Under this model, full implementation of Section 32 of the Bill is estimated to cost \$145.3 million. Additionally:

- Supplements for model, mentor, and lead teachers are estimated to cost \$47.1 million.
- The estimated cost for replacing mentor and lead teacher instruction time totals \$75.6 million.
- Overall, 117 districts (33.6%) have estimated costs in excess of the allocation amount to fund the provisions totaling \$22.0 million (an average of \$188,000 per district), and 231 districts (66.4%) have an allocation amount above the estimated costs totaling \$67.1 million (an average of \$290,000 per district).

The following spreadsheet provides the estimated allocations and estimated costs of full implementation of the three models.

SF 423 - Comparison of Teacher Compensation Models

District	Estimated Allocation Amount	Increasing Minimum Salaries			Teacher Career Path Model (Section 33)			Instructional Coach and Curriculum and Professional Development Leader Model (Section 34)			Career Teacher and Leadership Framework Model (Section 32)		
		Minimum to \$35,000	Career Minimum to \$37,000	Est. Cost in Excess of Allocation	Est. Total Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost
AGWSR	\$ 246,720	\$ 928	\$ 2,933	\$ 0	\$ 303,794	\$ -57,074	\$ 0	\$ 384,153	\$ -137,433	\$ 0	\$ 185,622	\$ 0	\$ 61,098
Adair-Casey	142,920	63,121	25,648	0	268,079	-125,159	0	252,271	-109,351	0	224,760	-81,840	0
Adel DeSoto Minburn	583,880	0	0	0	338,146	0	245,734	458,978	0	124,902	423,107	0	160,773
Akron Westfield	204,720	8,403	11,207	0	316,708	-111,988	0	348,103	-143,383	0	198,535	0	6,185
Albert City-Truesdale	85,200	0	3,052	0	70,454	0	14,746	113,695	-28,495	0	62,284	0	22,916
Albia	473,120	7,195	5,283	0	399,195	0	73,925	568,872	-95,752	0	355,247	0	117,873
Alburnett	223,360	16,825	16,437	0	218,001	0	5,359	258,121	-34,761	0	194,064	0	29,296
Alden	105,800	575	3,324	0	72,690	0	33,110	115,931	-10,131	0	83,903	0	21,897
Algona	479,640	8,867	4,663	0	400,686	0	78,954	570,364	-90,724	0	390,838	0	88,802
Allamakee	483,160	29,794	9,326	0	426,514	0	56,646	596,192	-113,032	0	309,704	0	173,456
North Butler	244,000	0	845	0	316,049	-72,049	0	436,881	-192,881	0	216,522	0	27,478
Alta	201,120	333	3,705	0	187,277	0	13,843	227,397	-26,277	0	163,339	0	37,781
Ames	1,691,480	23,451	12,940	0	597,908	0	1,093,572	1,136,592	0	554,888	1,224,126	0	467,354
Anamosa	495,240	0	0	0	316,709	0	178,531	348,104	0	147,136	397,742	0	97,498
Andrew	109,320	1,858	0	0	178,900	-69,580	0	163,093	-53,773	0	62,719	0	46,601
Ankeny	3,754,520	506	2,332	0	996,742	0	2,757,778	1,808,753	0	1,945,767	2,077,838	0	1,676,682
Aplington-Parkersburg	336,800	2,426	7,247	0	331,140	0	5,660	451,973	-115,173	0	197,514	0	139,286
Armstrong-Ringsted	119,280	7,031	1,099	0	299,461	-180,181	0	121,073	-1,793	0	108,426	0	10,854
Ar-We-Va	119,840	18,206	6,144	0	217,556	-97,716	0	186,294	-66,454	0	124,683	-4,843	0
Atlantic	571,520	12,014	5,968	0	355,293	0	216,227	476,125	0	95,395	440,254	0	131,266
Audubon	213,240	2,524	4,120	0	190,701	0	22,539	230,821	-17,581	0	186,144	0	27,096
Aurelia	102,840	21,983	13,056	0	211,644	-108,804	0	195,836	-92,996	0	114,844	-12,004	0
A-H-S-T	237,120	0	0	0	185,669	0	51,451	225,789	0	11,331	161,731	0	75,389
Ballard	616,360	4,072	13,605	0	358,016	0	258,344	478,848	0	137,512	442,977	0	173,383
Battle Creek-Ida Grove	258,960	1,877	4,366	0	208,840	0	50,120	338,397	-79,437	0	222,929	0	36,031
Baxter	141,320	23,763	17,979	0	220,943	-79,623	0	205,136	-63,816	0	177,624	-36,304	0
BCLUW	233,080	963	0	0	299,975	-66,895	0	331,370	-98,290	0	162,421	0	70,659
Bedford	198,520	15,279	13,745	0	212,087	-13,567	0	252,207	-53,687	0	188,149	0	10,371
Belle Plaine	230,600	9,616	9,268	0	204,112	0	26,488	244,232	-13,632	0	180,175	0	50,425
Bellevue	227,440	13,990	6,995	0	206,000	0	21,440	246,120	-18,680	0	201,444	0	25,996
Belmond-Klemme	306,200	15,171	6,850	0	325,969	-19,769	0	357,364	-51,164	0	241,896	0	64,304
Bennett	78,400	19,527	2,332	0	88,801	-10,401	0	132,042	-53,642	0	80,632	-2,232	0
Benton	597,040	670	1,879	0	413,084	0	183,956	672,199	-75,159	0	460,645	0	136,395
Bettendorf	1,618,320	10,516	5,935	0	573,028	0	1,045,292	1,111,712	0	506,608	1,092,285	0	526,035
Eddyville-Blakesburg-Fremont	354,400	30,672	22,203	0	282,972	0	71,428	496,363	-141,963	0	348,866	0	5,534
Bondurant-Farrar	586,680	4,401	3,994	0	331,276	0	255,404	411,635	0	175,045	392,928	0	193,752
Boone	873,680	2,467	4,472	0	534,310	0	339,370	695,262	0	178,418	595,333	0	278,347
Boyden-Hull	251,560	9,543	2,532	0	198,719	0	52,841	238,839	0	12,721	194,163	0	57,397
West Hancock	244,960	15,980	5,691	0	321,485	-76,525	0	352,880	-107,920	0	203,313	0	41,647
Brooklyn-Guernsey-Malcom	206,960	0	1,453	0	185,085	0	21,875	225,205	-18,245	0	161,148	0	45,812
North Iowa	181,920	173	2,546	0	298,278	-116,358	0	217,817	-35,897	0	160,724	0	21,196
Burlington	1,862,360	85,388	32,389	0	897,003	0	965,357	1,236,476	0	625,884	1,263,566	0	598,794
CAM	176,440	29,844	33,382	0	373,869	-197,429	0	473,809	-297,369	0	220,861	-44,421	0
CAL	110,160	15,797	13,652	0	206,547	-96,387	0	190,739	-80,579	0	129,128	-18,968	0
Calamus-Wheatland	186,960	7,694	6,727	0	196,704	-9,744	0	180,896	0	6,064	172,766	0	14,194
Camanche	357,600	90,093	40,908	0	438,419	-80,819	0	469,814	-112,214	0	446,590	-88,990	0
Cardinal	236,160	30,471	23,008	0	239,083	-2,923	0	279,203	-43,043	0	234,526	0	1,634
Carlisle	714,920	2,677	1,223	0	350,891	0	364,029	471,724	0	243,196	469,952	0	244,968
Carroll	676,200	3,320	2,329	0	350,027	0	326,173	470,860	0	205,340	488,469	0	187,731
Cedar Falls	1,944,960	8,744	8,985	0	817,983	0	1,126,977	1,246,894	0	698,066	1,334,199	0	610,761
Cedar Rapids	6,660,440	1,590	434	0	2,302,784	0	4,357,656	4,157,849	0	2,502,591	4,551,299	0	2,109,141
Center Point-Urbana	527,040	1,533	7,652	0	343,495	0	183,545	464,327	0	62,713	409,074	0	117,966
Centerville	553,160	0	6,604	0	620,352	-67,192	0	994,930	-441,770	0	481,119	0	72,041
Central Lee	333,040	0	0	0	305,760	0	27,280	337,155	-4,115	0	260,450	0	72,590
Central	188,840	6,470	117	0	188,996	-156	0	173,189	0	15,651	165,059	0	23,781
Central Clinton	595,040	23,399	21,912	0	532,815	0	62,225	609,934	-14,894	0	503,271	0	91,769
Central City	195,800	30,378	34,006	0	360,881	-165,081	0	280,420	-84,620	0	223,327	-27,527	0
Central Decatur	269,080	68,049	18,800	0	290,129	-21,049	0	419,686	-150,606	0	323,600	-54,520	0
Central Lyon	278,600	4,109	2,332	0	308,526	-29,926	0	339,921	-61,321	0	224,453	0	54,147
Chariton	544,440	18,272	9,304	0	363,060	0	181,380	483,892	0	60,548	428,639	0	115,801
Charles City	631,880	2,981	3,718	0	496,689	0	135,191	573,809	0	58,071	433,046	0	198,834

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District	Estimated Allocation Amount	Increasing Minimum Salaries			Teacher Career Path Model (Section 33)			Instructional Coach and Curriculum and Professional Development Leader Model (Section 34)			Career Teacher and Leadership Framework Model (Section 32)		
		Minimum to \$35,000	Career Minimum to \$37,000	Est. Cost in Excess of Allocation	Est. Total Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost
Charter Oak-Ute	121,840	37,112	14,029	0	342,645	-220,805	0	262,184	-140,344	0	185,709	-63,869	0
Cherokee	383,680	0	3,787	0	420,977	-37,297	0	498,215	-114,535	0	301,754	0	81,926
Clarinda	378,880	66,238	17,239	0	500,344	-121,464	0	528,618	-149,738	0	419,884	-41,004	0
Clarion-Goldfield	319,440	0	410	0	305,252	0	14,188	336,647	-17,207	0	240,561	0	78,879
Clarke	574,240	8,034	895	0	330,970	0	243,270	411,329	0	162,911	412,004	0	162,236
Clarksville	135,920	44,236	2,656	0	225,729	-89,809	0	209,922	-74,002	0	182,410	-46,490	0
Clay Central-Everyly	138,000	15,103	10,201	0	204,282	-66,282	0	188,474	-50,474	0	107,481	0	30,519
Clear Creek Amana	668,520	39,396	24,070	0	463,372	0	205,148	633,049	0	35,471	545,768	0	122,752
Clearfield	32,800	0	0	0	63,864	-31,064	0	107,105	-74,305	0	55,695	-22,895	0
Clear Lake	505,360	22,883	6,995	0	347,270	0	158,090	378,665	0	126,695	374,823	0	130,537
Clinton	1,586,200	5,546	2,471	0	598,939	0	987,261	898,292	0	687,908	1,208,027	0	378,173
Colfax-Mingo	292,600	23,106	16,321	0	342,457	-49,857	0	373,852	-81,252	0	277,766	0	14,834
College	1,827,200	0	0	0	570,677	0	1,256,523	1,060,398	0	766,802	1,235,659	0	591,541
Collins-Maxwell	188,000	34,354	21,715	0	238,422	-50,422	0	278,542	-90,542	0	233,866	-45,866	0
Colo-NESCO School	200,160	4,346	1,052	0	225,083	-24,923	0	270,691	-70,531	0	145,252	0	54,908
Columbus	330,480	6,816	4,285	0	316,689	0	13,791	348,084	-17,604	0	305,479	0	25,001
Coon Rapids-Bayard	157,440	2,536	1,217	0	76,031	0	81,409	168,235	-10,795	0	160,105	-2,665	0
Corning	168,800	41,240	29,689	0	365,603	-196,803	0	285,142	-116,342	0	228,049	-59,249	0
Corwith-Wesley	46,000	31,158	17,651	-2,810	165,531	-119,531	0	156,806	-110,806	0	124,777	-78,777	0
Council Bluffs	3,577,840	0	0	0	1,095,595	0	2,482,245	2,164,591	0	1,413,249	2,301,043	0	1,276,797
Creston	562,880	36,221	20,912	0	542,467	0	20,413	619,586	-56,706	0	478,823	0	84,057
Dallas Center-Grimes	855,920	0	3,271	0	415,827	0	440,093	634,468	0	221,452	571,085	0	284,835
Danville	193,200	20,475	12,685	0	215,864	-22,664	0	200,056	-6,856	0	191,926	0	1,274
Davenport	6,376,080	71,876	51,773	0	2,405,215	0	3,970,865	4,190,424	0	2,185,656	4,323,517	0	2,052,563
Davis County	478,280	32,849	18,505	0	474,930	0	3,350	503,204	-24,924	0	428,569	0	49,711
Decorah Community	567,640	56,553	15,126	0	464,775	0	102,865	634,453	-66,813	0	527,790	0	39,850
Delwood	81,720	7,374	4,427	0	78,967	0	2,753	122,208	-40,488	0	70,798	0	10,922
Denison	827,440	0	0	0	503,191	0	324,249	629,274	0	198,166	546,510	0	280,930
Denver	286,840	7,226	10,398	0	335,719	-48,879	0	456,551	-169,711	0	202,092	0	84,748
Des Moines Independent	12,824,840	34,489	6,995	0	4,352,903	0	8,471,937	7,942,086	0	4,882,754	9,140,651	0	3,684,189
Diagonal	44,800	27,905	20,144	-3,248	220,735	-175,935	0	204,927	-160,127	0	123,935	-79,135	0
Dike-New Hartford	338,680	12,779	6,995	0	341,369	-2,689	0	462,201	-123,521	0	207,742	0	130,938
Dows	49,720	1,891	4,540	0	71,437	-21,717	0	114,678	-64,958	0	63,268	-13,548	0
Dubuque	4,205,320	118,620	53,692	0	1,458,868	0	2,746,452	2,533,114	0	1,672,206	3,152,093	0	1,053,227
Dunkerton	190,640	41,782	20,984	0	245,298	-54,658	0	229,490	-38,850	0	221,360	-30,720	0
Boyer Valley	177,360	7,129	4,013	0	192,776	-15,416	0	176,969	0	391	168,839	0	8,521
Durant	226,160	3,474	7,025	0	309,044	-82,884	0	340,439	-114,279	0	244,353	-18,193	0
Eagle Grove	485,160	14,288	5,745	0	325,836	0	159,324	357,231	0	127,929	261,145	0	224,015
Earlham	333,680	12,847	28,049	0	340,843	-7,163	0	372,238	-38,558	0	222,670	0	111,010
East Buchanan	246,920	821	2,332	0	301,509	-54,589	0	332,904	-85,984	0	163,955	0	82,965
East Central	223,360	0	0	0	86,231	0	137,129	162,981	0	60,379	62,607	0	160,753
East Greene	135,200	20,110	11,658	0	210,103	-74,903	0	194,296	-59,096	0	132,685	0	2,515
East Marshall	128,480	19,857	18,811	0	339,568	-211,088	0	419,927	-291,447	0	294,258	-165,778	0
East Union	196,360	9,533	20,827	0	213,277	-16,917	0	197,469	-1,109	0	189,339	0	7,021
Eastern Allamakee	150,800	82,093	31,028	0	406,579	-255,779	0	326,119	-175,319	0	269,025	-118,225	0
River Valley	167,880	11,079	6,510	0	198,583	-30,703	0	182,776	-14,896	0	174,646	-6,766	0
Edgewood-Colesburg	172,040	42,880	20,693	0	244,849	-72,809	0	229,041	-57,001	0	220,911	-48,871	0
Eldora-New Providence	258,280	0	0	0	187,097	0	71,183	227,217	0	31,063	182,541	0	75,739
Elk Horn-Kimballton	89,400	4,251	6,875	0	186,823	-97,423	0	171,015	-81,615	0	90,022	-622	0
Emmetsburg	267,000	12,945	5,739	0	319,986	-52,986	0	351,381	-84,381	0	255,295	0	11,705
English Valleys	186,760	23,846	11,089	0	217,205	-30,445	0	201,397	-14,637	0	193,267	-6,507	0
Essex	86,080	16,353	7,700	0	199,526	-113,446	0	183,718	-97,638	0	102,726	-16,646	0
Estherville Lincoln	540,400	59,917	29,332	0	424,460	0	115,940	545,292	-4,892	0	490,040	0	50,360
Exira	89,320	6,074	0	0	125,719	-36,399	0	116,994	-27,674	0	84,966	0	4,354
Fairfield	677,840	12,872	6,110	0	419,516	0	258,324	589,194	0	88,646	501,912	0	175,928
Farragut	84,480	22,185	8,277	0	205,828	-121,348	0	190,020	-105,540	0	109,027	-24,547	0
Forest City	397,880	79,623	23,302	0	521,074	-123,194	0	549,348	-151,468	0	474,714	-76,834	0
Fort Dodge	1,484,720	23,381	19,875	0	683,373	0	801,347	1,031,572	0	453,148	1,090,690	0	394,030
Fort Madison	907,280	0	0	0	529,639	0	377,641	641,628	0	265,652	590,662	0	316,618
Fredericksburg	102,000	272	0	0	176,819	-74,819	0	161,012	-59,012	0	80,019	0	21,981
Fremont-Mills	178,640	10,054	11,536	0	203,311	-24,671	0	187,503	-8,863	0	125,892	0	52,748
Galva-Holstein	177,600	6,996	2,312	0	206,413	-28,813	0	224,115	-46,515	0	113,540	0	64,060
Garner-Hayfield	314,000	43,655	17,702	0	365,831	-51,831	0	348,262	-34,262	0	301,139	0	12,861

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District	Estimated Allocation Amount	Increasing Minimum Salaries			Teacher Career Path Model (Section 33)			Instructional Coach and Curriculum and Professional Development Leader Model (Section 34)			Career Teacher and Leadership Framework Model (Section 32)		
		Minimum to \$35,000	Career Minimum to \$37,000	Est. Cost in Excess of Allocation	Est. Total Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost
George-Little Rock	182,400	4,445	2,656	0	318,146	-135,746	0	271,195	-88,795	0	165,138	0	17,262
Gilbert	518,520	7,366	2,332	0	327,977	0	190,543	359,372	0	159,148	336,148	0	182,372
Gilmore City-Bradgate	51,600	7,237	2,332	0	182,715	-131,115	0	166,907	-115,307	0	66,533	-14,933	0
Gladbrook-Reinbeck	244,320	466	3,377	0	319,069	-74,749	0	439,901	-195,581	0	166,061	0	78,259
Glenwood	809,400	21,854	6,679	0	381,902	0	427,498	502,734	0	306,666	573,825	0	235,575
Glidden-Ralston	122,040	0	2,687	0	180,588	-58,548	0	164,780	-42,740	0	137,269	-15,229	0
Graettinger-Terril	140,000	13,582	9,268	0	315,579	-175,579	0	235,119	-95,119	0	158,644	-18,644	0
Nodaway Valley	268,880	29,819	12,586	0	343,834	-74,954	0	375,229	-106,349	0	279,142	-10,262	0
GMG	127,320	6,843	15,062	0	200,162	-72,842	0	184,355	-57,035	0	176,225	-48,905	0
Grinnell-Newburg	668,280	13,990	3,038	0	416,917	0	251,363	586,595	0	81,685	499,313	0	168,967
Griswold	237,360	7,213	10,111	0	218,463	0	18,897	348,020	-110,660	0	198,453	0	38,907
Grundy Center	254,960	409	3,679	0	304,578	-49,618	0	335,973	-81,013	0	220,505	0	34,455
Guthrie Center	186,760	82,047	44,666	0	422,599	-235,839	0	342,138	-155,378	0	285,045	-98,285	0
Clayton Ridge	251,520	6,095	3,100	0	309,452	-57,932	0	389,810	-138,290	0	191,279	0	60,241
H-L-V	125,480	6,342	4,378	0	188,852	-63,372	0	173,045	-47,565	0	111,434	0	14,046
Hamburg	103,600	24,307	4,663	0	205,626	-102,026	0	189,818	-86,218	0	108,826	-5,226	0
Hampton-Dumont	479,600	36,610	22,603	0	390,319	0	89,281	511,151	-31,551	0	455,899	0	23,701
Harlan	579,600	68	2,332	0	340,256	0	239,344	461,089	0	118,511	405,836	0	173,764
Harmony	144,000	39,403	18,653	0	237,439	-93,439	0	221,631	-77,631	0	160,020	-16,020	0
Harris-Lake Park	129,760	28,110	18,709	0	225,240	-95,480	0	209,433	-79,673	0	147,822	-18,062	0
Hartley-Melvin-Sanborn	252,920	8,541	0	0	308,892	-55,972	0	340,287	-87,367	0	224,819	0	28,101
Highland	263,840	35,591	14,581	0	366,714	-102,874	0	487,546	-223,706	0	286,569	-22,729	0
Hinton	211,920	0	0	0	297,584	-85,664	0	328,979	-117,059	0	179,411	0	32,509
Howard-Winneshiek	528,320	16,240	13,884	0	420,565	0	107,755	639,206	-110,886	0	357,236	0	171,084
Hubbard-Radcliffe	170,680	28,844	19,019	0	229,047	-58,367	0	213,239	-42,559	0	151,628	0	19,052
Hudson	276,800	1,777	4,227	0	307,967	-31,167	0	339,362	-62,562	0	170,413	0	106,387
Humboldt	465,800	26,485	11,178	0	367,838	0	97,962	488,670	-22,870	0	379,936	0	85,864
Independence	552,440	3,214	4,427	0	230,048	0	322,392	408,569	0	143,871	409,244	0	143,196
Indianola	1,363,760	5,700	6,995	0	474,984	0	888,776	832,026	0	531,734	886,857	0	476,903
Interstate 35	363,480	11,693	23,046	0	358,007	0	5,473	429,876	-66,396	0	277,862	0	85,618
Iowa City	5,109,760	0	1,519	0	1,663,313	0	3,446,447	3,213,540	0	1,896,220	2,988,870	0	2,120,890
Iowa Falls	434,800	5,050	8,897	0	342,030	0	92,770	462,863	-28,063	0	334,748	0	100,052
Iowa Valley	224,240	2,784	157	0	187,741	0	36,499	227,861	-3,621	0	163,803	0	60,437
IKM-Manning	292,600	22,667	18,326	0	359,477	-66,877	0	480,309	-187,709	0	279,332	0	13,268
Janesville Consolidated	143,400	3,747	5,201	0	188,290	-44,890	0	172,482	-29,082	0	91,490	0	51,910
Jefferson-Scranton	400,800	11,135	6,432	0	327,900	0	72,900	359,295	0	41,505	336,071	0	64,729
Jesup	360,560	0	0	0	394,572	-34,012	0	653,687	-293,127	0	242,926	0	117,634
Johnston	2,507,600	0	0	0	709,164	0	1,798,436	1,253,217	0	1,254,383	1,607,137	0	900,463
Keokuk	798,760	3,605	6,359	0	418,661	0	380,099	588,339	0	210,421	554,538	0	244,222
Keota	136,720	53,627	13,691	0	246,209	-109,489	0	230,402	-93,682	0	168,791	-32,071	0
Kingsley-Pierson	184,520	0	0	0	311,188	-126,668	0	264,238	-79,718	0	158,180	0	26,340
Knoxville	727,560	1,430	5,742	0	503,621	0	223,939	580,740	0	146,820	493,459	0	234,101
Lake Mills	187,760	4,873	2,332	0	306,463	-118,703	0	337,858	-150,098	0	188,290	-530	0
Lamoni	236,720	7,592	12,803	0	312,041	-75,321	0	231,581	0	5,139	174,487	0	62,233
Laurens-Marathon	123,960	28,654	4,292	0	324,893	-200,933	0	244,432	-120,472	0	133,858	-9,898	0
Lawton-Bronson	128,400	0	0	0	186,538	-58,138	0	226,658	-98,258	0	162,601	-34,201	0
Le Mars	250,000	0	0	0	524,908	-274,908	0	685,861	-435,861	0	547,169	-297,169	0
Lenox	261,040	9,702	8,861	0	199,120	0	61,920	183,313	0	77,727	175,183	0	85,857
Lewis Central	837,200	20,152	26,924	0	415,893	0	421,307	634,652	0	202,548	792,304	0	44,896
North Cedar	161,400	26,133	7,641	0	355,589	-194,189	0	476,422	-315,022	0	275,444	-114,044	0
Linn-Mar	1,038,240	0	0	0	654,159	0	384,081	1,374,603	-336,363	0	1,696,494	-658,254	0
Lisbon	341,960	11,819	13,957	0	327,375	0	14,585	358,770	-16,810	0	189,821	0	152,139
Logan-Magnolia	2,751,960	25,195	4,663	0	214,885	0	2,537,075	255,005	0	2,496,955	244,428	0	2,507,532
Lone Tree	271,400	12,585	16,249	0	209,974	0	61,426	194,167	0	77,233	186,037	0	85,363
Louisa-Muscatine	227,600	18,828	19,024	0	341,653	-114,053	0	373,049	-145,449	0	296,343	-68,743	0
LuVerne	170,040	2,214	2,332	0	68,248	0	101,792	111,489	0	58,551	60,079	0	109,961
Lynnville-Sully	304,040	26,200	13,752	0	334,998	-30,958	0	254,537	0	49,503	178,063	0	125,977
Madrid	30,400	0	1,856	0	303,390	-272,990	0	334,785	-304,385	0	185,218	-154,818	0
East Mills	174,320	43,439	27,937	0	533,729	-359,409	0	610,848	-436,528	0	251,498	-77,178	0
Manson Northwest Webster	270,440	51,525	12,956	0	251,210	0	19,230	291,330	-20,890	0	280,754	-10,314	0
Maple Valley-Anthon Oto	222,440	19,640	17,548	0	354,692	-132,252	0	475,524	-253,084	0	274,546	-52,106	0
Maquoketa	252,840	64,897	38,193	0	439,019	-186,179	0	559,851	-307,011	0	577,461	-324,621	0
Maquoketa Valley	278,080	24,344	15,209	0	413,760	-135,680	0	583,437	-305,357	0	258,186	0	19,894

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District	Estimated Allocation Amount	Increasing Minimum Salaries			Teacher Career Path Model (Section 33)			Instructional Coach and Curriculum and Professional Development Leader Model (Section 34)			Career Teacher and Leadership Framework Model (Section 32)		
		Minimum to \$35,000	Career Minimum to \$37,000	Est. Cost in Excess of Allocation	Est. Total Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost
Marcus-Meriden-Cleghorn	551,040	58,114	25,824	0	281,242	0	269,798	298,944	0	252,096	222,469	0	328,571
Marion Independent	287,800	14,506	6,077	0	425,714	-137,914	0	644,355	-356,555	0	600,353	-312,553	0
Marshalltown	180,560	0	0	0	611,721	-431,161	0	1,185,275	-1,004,715	0	1,381,988	-1,201,428	0
Martensdale-St Marys	745,920	4,302	26,615	0	214,928	0	530,992	255,048	0	490,872	190,990	0	554,930
Mason City	2,123,280	0	0	0	641,179	0	1,482,101	989,377	0	1,133,903	1,067,877	0	1,055,403
MOC-Floyd Valley	212,560	23,093	4,964	0	363,060	-150,500	0	483,893	-271,333	0	428,640	-216,080	0
Mediapolis	1,500,440	42,523	18,161	0	364,329	0	1,136,111	395,724	0	1,104,716	319,019	0	1,181,421
Melcher-Dallas	537,320	6,496	9,661	0	307,941	0	229,379	227,481	0	309,839	116,906	0	420,414
Midland	301,720	15,558	23,064	0	223,270	0	78,450	263,390	0	38,330	199,332	0	102,388
Mid-Prairie	126,000	19,885	18,493	0	539,782	-413,782	0	700,735	-574,735	0	435,699	-309,699	0
Missouri Valley	222,000	9,905	13,381	0	330,244	-108,244	0	361,639	-139,639	0	265,553	-43,553	0
MFL MarMac	489,000	19,629	11,192	0	351,076	0	137,924	471,908	0	17,092	270,930	0	218,070
Montezuma	350,800	1,446	2,448	0	301,432	0	49,368	332,827	0	17,973	163,878	0	186,922
Monticello	318,840	38,666	18,694	0	383,512	-64,672	0	504,344	-185,504	0	376,229	-57,389	0
Moravia	211,240	23,554	21,357	0	223,768	-12,528	0	207,960	0	3,280	180,449	0	30,791
Mormon Trail	406,200	38,013	30,311	0	244,451	0	161,749	228,643	0	177,557	147,651	0	258,549
Morning Sun	136,200	0	0	0	67,593	0	68,607	110,834	0	25,366	59,424	0	76,776
Moulton-Udell	95,760	14,648	13,950	0	204,309	-108,549	0	188,501	-92,741	0	107,509	-11,749	0
Mount Ayr	88,040	22,344	9,971	0	218,637	-130,597	0	258,757	-170,717	0	248,180	-160,140	0
Mount Pleasant	89,600	1,364	2,970	0	542,961	-453,361	0	793,350	-703,750	0	622,630	-533,030	0
Mount Vernon	246,800	25,308	7,426	0	344,745	-97,945	0	376,140	-129,340	0	352,916	-106,116	0
Murray	811,480	49,325	35,965	0	262,553	0	548,927	246,746	0	564,734	219,234	0	592,246
Muscatine	425,640	18,172	18,452	0	812,170	-386,530	0	1,431,448	-1,005,808	0	1,510,622	-1,084,982	0
Nashua-Plainfield	112,600	2,590	0	0	303,485	-190,885	0	334,880	-222,280	0	185,312	-72,712	0
Nevada	2,119,800	3,787	4,663	0	332,378	0	1,787,422	363,773	0	1,756,027	413,412	0	1,706,388
Newell-Fonda	260,960	8,717	11,084	0	330,852	-69,892	0	283,901	-22,941	0	177,844	0	83,116
New Hampton	602,200	51,569	24,134	0	494,079	0	108,121	522,353	0	79,847	394,238	0	207,962
New London	182,480	48,294	24,343	0	256,386	-73,906	0	296,506	-114,026	0	251,830	-69,350	0
Newton	401,240	0	0	0	565,011	-163,771	0	913,328	-512,088	0	863,268	-462,028	0
Central Springs	208,680	19,576	17,151	0	358,821	-150,141	0	479,654	-270,974	0	278,676	-69,996	0
Northeast	1,202,360	23,589	22,779	0	230,859	0	971,501	270,979	0	931,381	260,402	0	941,958
North Fayette	346,080	4,976	8,864	0	334,888	0	11,192	455,721	-109,641	0	254,743	0	91,337
Northeast Hamilton	219,680	13,051	6,995	0	309,535	-89,855	0	229,075	-9,395	0	99,119	0	120,561
North Mahaska	330,600	0	1,567	0	185,686	0	144,914	225,806	0	104,794	161,748	0	168,852
North Linn	92,000	50,040	24,160	0	391,307	-299,307	0	463,175	-371,175	0	291,780	-199,780	0
North Kossuth	214,160	13,303	9,326	0	200,419	0	13,741	184,612	0	29,548	103,619	0	110,541
North Polk	272,200	982	8,373	0	344,830	-72,630	0	465,662	-193,462	0	356,929	-84,729	0
North Scott	120,400	0	0	0	471,713	-351,313	0	863,625	-743,225	0	809,047	-688,647	0
North Tama County	544,320	28,335	3,876	0	216,003	0	328,317	256,123	0	288,197	192,066	0	352,254
North Winneshiek	1,191,400	12,450	6,995	0	197,026	0	994,374	181,219	0	1,010,181	100,226	0	1,091,174
Northwood-Kensett	209,320	4,777	1,345	0	189,270	0	20,050	173,462	0	35,858	165,332	0	43,988
Norwalk	117,320	588	11,344	0	376,385	-259,065	0	546,181	-428,861	0	733,415	-616,095	0
Odebolt-Arthur	199,760	0	1,303	0	180,046	0	19,714	164,239	0	35,521	136,727	0	63,033
Oelwein	973,600	10,324	3,537	0	403,334	0	570,266	573,011	0	400,589	340,005	0	633,595
Ogden	271,480	26,594	10,561	0	336,878	-65,398	0	368,273	-96,793	0	272,186	-706	0
Okoboji	134,520	3,341	4,561	0	316,599	-182,079	0	347,994	-213,474	0	305,389	-170,869	0
Olin Consolidated	513,960	7,911	5,422	0	189,206	0	324,754	124,435	0	389,525	92,406	0	421,554
Orient-Macksburg	243,600	52,117	25,648	0	252,587	-8,987	0	236,779	0	6,821	155,787	0	87,813
Osage	376,560	1,857	10,408	0	320,804	0	55,756	352,199	0	24,361	256,112	0	120,448
Oskaloosa	92,000	32,280	20,227	0	400,263	-308,263	0	529,586	-437,586	0	699,885	-607,885	0
Ottumwa	76,440	20,607	1,497	0	684,346	-607,906	0	1,445,145	-1,368,705	0	1,310,250	-1,233,810	0
Panorama	374,200	7,974	1,597	0	313,079	0	61,121	344,474	0	29,726	248,388	0	125,812
Paton-Churdan	955,200	5,407	29	0	179,975	0	775,225	164,167	0	791,033	63,794	0	891,406
PCM	1,812,480	29,672	4,761	0	360,855	0	1,451,625	481,688	0	1,330,792	353,572	0	1,458,908
Pekin	299,680	0	5,596	0	305,907	-6,227	0	337,302	-37,622	0	168,353	0	131,327
Pella	72,240	9,312	3,415	0	426,646	-354,406	0	596,324	-524,084	0	581,905	-509,665	0
Perry	263,120	9,597	4,910	0	347,692	-84,572	0	428,050	-164,930	0	520,969	-257,849	0
Pleasant Valley	252,320	4,318	2,332	0	512,155	-259,835	0	953,030	-700,710	0	1,048,694	-796,374	0
Pleasantville	876,120	17,243	5,517	0	323,217	0	552,903	354,612	0	521,508	258,525	0	617,595
Pocahontas Area	739,320	6,157	13,224	0	337,108	0	402,212	457,941	0	281,379	256,963	0	482,357
Postville	1,692,000	16,286	11,621	0	213,991	0	1,478,009	254,111	0	1,437,889	190,054	0	1,501,946
Prairie Valley	254,480	24,970	13,762	0	224,758	0	29,722	264,878	-10,398	0	220,201	0	34,279
Prescott	281,400	26,231	9,326	0	99,626	0	181,774	142,867	0	138,533	91,457	0	189,943

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		Minimum to \$35,000	Career Minimum to \$37,000	Est. Cost in Excess of Allocation	Est. Total Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost	Est. Cost to Fully Implement	Est. Cost in Excess of Allocation	Est. Allocation in Excess of Cost
Preston	243,280	30,944	6,995	0	216,606	0	26,674	200,798	0	42,482	139,187	0	104,093
Red Oak	410,200	48,716	18,523	0	454,604	-44,404	0	624,281	-214,081	0	444,756	-34,556	0
Remsen-Union	242,400	40,910	26,249	0	361,033	-118,633	0	280,573	-38,173	0	223,480	0	18,920
Riceville	35,840	0	1,778	0	179,314	-143,474	0	163,506	-127,666	0	101,895	-66,055	0
Riverside	133,400	3,156	13,260	0	318,020	-184,620	0	349,415	-216,015	0	180,466	-47,066	0
Rock Valley	482,720	0	312	0	188,560	0	294,160	228,680	0	254,040	184,004	0	298,716
Rockwell City-Lytton	156,960	9,321	7,601	0	199,331	-42,371	0	183,524	-26,564	0	175,394	-18,434	0
Roland-Story	116,640	0	0	0	309,373	-192,733	0	340,768	-224,128	0	264,063	-147,423	0
Rudd-Rockford-Marble Rk	275,320	5,838	3,434	0	191,682	0	83,638	175,875	0	99,445	167,745	0	107,575
Ruthven-Ayrshire	188,840	7,389	0	0	183,640	0	5,200	167,832	0	21,008	86,840	0	102,000
St Ansgar	386,560	0	0	0	300,611	0	85,949	332,006	0	54,554	163,057	0	223,503
Saydel	188,840	8,379	24,415	0	363,960	-175,120	0	435,829	-246,989	0	429,540	-240,700	0
Schaller-Crestland	97,600	12,426	2,332	0	194,686	-97,086	0	178,879	-81,279	0	151,367	-53,767	0
Schleswig	256,760	0	166	0	177,939	0	78,821	162,132	0	94,628	81,139	0	175,621
Sentral	480,480	17,949	12,303	0	203,940	0	276,540	139,168	0	341,312	87,758	0	392,722
Sergeant Bluff-Luton	152,080	7,284	2,332	0	344,608	-192,528	0	465,440	-313,360	0	410,187	-258,107	0
Seymour	120,160	42,861	25,171	0	244,104	-123,944	0	228,296	-108,136	0	147,304	-27,144	0
West Fork CSD	59,640	17,658	4,590	0	340,125	-280,485	0	460,957	-401,317	0	240,598	-180,958	0
Sheldon	537,160	7,967	2,332	0	320,101	0	217,059	351,496	0	185,664	274,791	0	262,369
Shenandoah	94,960	4,217	1,193	0	315,319	-220,359	0	346,714	-251,754	0	323,490	-228,530	0
Sibley-Ocheyedan	283,600	27,310	13,733	0	344,710	-61,110	0	376,105	-92,505	0	280,019	0	3,581
Sidney	392,920	2,295	2,448	0	183,241	0	209,679	167,433	0	225,487	139,922	0	252,998
Sigourney	394,520	99,175	35,650	0	432,414	-37,894	0	414,846	-20,326	0	294,860	0	99,660
Sioux Center	302,040	0	591	0	312,534	-10,494	0	343,929	-41,889	0	320,705	-18,665	0
Sioux Central	130,880	0	201	0	296,524	-165,644	0	216,063	-85,183	0	212,451	-81,571	0
Sioux City	212,000	12,132	0	0	1,684,068	-1,472,068	0	3,346,316	-3,134,316	0	3,739,927	-3,527,927	0
Southern Cal	424,640	13,579	12,141	0	208,057	0	216,583	143,285	0	281,355	184,119	0	240,521
Solon	5,571,960	5,824	1,401	0	324,496	0	5,247,464	355,891	0	5,216,069	332,667	0	5,239,293
Southeast Warren	193,240	2,314	7,608	0	209,905	-16,665	0	339,463	-146,223	0	170,514	0	22,726
South Hamilton	503,560	3,671	3,749	0	194,966	0	308,594	235,086	0	268,474	224,509	0	279,051
Southeast Webster Grand	220,240	25,855	16,321	0	355,182	-134,942	0	476,014	-255,774	0	202,174	0	18,066
South Page	264,920	10,139	6,643	0	192,266	0	72,654	176,458	0	88,462	95,466	0	169,454
South Tama County	211,440	32,765	24,863	0	380,382	-168,942	0	411,777	-200,337	0	514,897	-303,457	0
South O'Brien	86,240	2,172	3,501	0	193,097	-106,857	0	233,217	-146,977	0	188,540	-102,300	0
South Winneshiek	584,800	3,395	1,159	0	303,315	0	281,485	334,710	0	250,090	165,761	0	419,039
Southeast Polk	229,360	10,990	4,663	0	728,346	-498,986	0	1,538,110	-1,308,750	0	1,645,701	-1,416,341	0
Spencer	2,559,880	36,033	6,756	0	449,590	0	2,110,290	619,268	0	1,940,612	585,467	0	1,974,413
Spirit Lake	770,680	0	699	0	315,491	0	455,189	346,886	0	423,794	323,662	0	447,018
Springville	466,840	30,209	22,892	0	232,943	0	233,897	217,135	0	249,705	189,624	0	277,216
Stanton	150,800	5,022	12,425	0	192,024	-41,224	0	176,216	-25,416	0	95,224	0	55,576
Starmont	72,800	9,737	8,390	0	318,551	-245,751	0	349,947	-277,147	0	200,379	-127,579	0
Storm Lake	254,000	5,198	5,483	0	352,519	-98,519	0	530,805	-276,805	0	632,759	-378,759	0
Stratford	867,520	0	0	0	65,979	0	801,541	109,220	0	758,300	57,809	0	809,711
West Central Valley	64,120	21,509	29,728	0	375,116	-310,996	0	495,948	-431,828	0	367,833	-303,713	0
Sumner	372,520	0	0	0	185,148	0	187,372	225,268	0	147,252	141,829	0	230,691
Tipton	229,400	25,259	18,309	0	349,695	-120,295	0	381,090	-151,690	0	285,004	-55,604	0
Titonka Consolidated	338,480	0	0	0	65,565	0	272,915	108,806	0	229,674	57,396	0	281,084
Treynor	58,000	29,820	11,778	0	227,353	-169,353	0	316,437	-258,437	0	222,797	-164,797	0
Tri-Center	238,400	3,970	5,871	0	311,431	-73,031	0	342,826	-104,426	0	246,740	-8,340	0
Tri-County	271,280	70,531	20,460	0	381,587	-110,307	0	301,126	-29,846	0	190,552	0	80,728
Tripoli	108,400	9,654	8,886	0	200,191	-91,791	0	184,383	-75,983	0	176,253	-67,853	0
Turkey Valley	177,600	19,289	3,811	0	203,058	-25,458	0	187,251	-9,651	0	159,739	0	17,861
Twin Cedars	152,520	64,853	16,321	0	260,984	-108,464	0	245,176	-92,656	0	237,047	-84,527	0
Twin Rivers	150,320	4,051	1,737	0	72,002	0	78,318	115,243	0	35,077	63,832	0	86,488
Underwood	67,600	38,828	4,663	0	346,249	-278,649	0	377,644	-310,044	0	262,176	-194,576	0
Union	288,560	21,080	14,660	0	367,222	-78,662	0	488,055	-199,495	0	359,939	-71,379	0
United	130,840	11,627	15,292	0	112,855	0	17,985	189,605	-58,765	0	89,231	0	41,609
Urbandale	1,354,720	187	1,742	0	540,712	0	814,008	1,030,433	0	324,287	1,040,587	0	314,133
Valley	164,800	11,031	4,872	0	196,690	-31,890	0	180,882	-16,082	0	153,371	0	11,429
Van Buren	251,360	22,936	18,692	0	228,258	0	23,102	268,378	-17,018	0	223,702	0	27,658
Van Meter	236,040	2,870	3,788	0	192,254	0	43,786	232,374	0	3,666	168,316	0	67,724
Ventura	91,080	14,363	9,326	0	199,500	-108,420	0	183,692	-92,612	0	102,700	-11,620	0
Villisca	133,600	816	716	0	180,213	-46,613	0	164,405	-30,805	0	102,794	0	30,806

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Vinton-Shellsburg	659,320	6,554	8,878	0	358,670	0	300,650	479,502	0	179,818	497,112	0	162,208
Waco	199,200	44,300	6,067	0	233,476	-34,276	0	273,596	-74,396	0	209,539	-10,339	0
East Sac County	366,560	29,293	11,087	0	363,856	0	2,704	484,689	-118,129	0	356,573	0	9,987
Walnut	76,080	17,804	25,648	0	331,866	-255,786	0	251,406	-175,326	0	121,450	-45,370	0
Wapello	290,560	10,686	6,575	0	320,153	-29,593	0	351,548	-60,988	0	255,462	0	35,098
Wapsie Valley	285,320	739	692	0	319,424	-34,104	0	754,931	-469,611	0	185,798	0	99,522
Washington	707,000	51,165	18,734	0	564,961	0	142,039	593,116	0	113,884	554,798	0	152,202
Waterloo	4,321,480	79,525	76,473	0	1,656,569	0	2,664,911	2,580,569	0	1,740,911	3,216,482	0	1,104,998
Waukee	3,088,520	989	7,321	0	885,758	0	2,202,762	1,510,523	0	1,577,997	1,839,148	0	1,249,372
Waverly-Shell Rock	787,560	7,390	4,671	0	549,073	0	238,487	799,463	-11,903	0	502,398	0	285,162
Wayne	223,560	2,961	3,486	0	191,200	0	32,360	231,320	-7,760	0	186,644	0	36,916
Webster City	629,040	21,057	10,617	0	521,473	0	107,567	598,592	0	30,448	491,929	0	137,111
West Bend-Mallard	124,800	75,744	23,372	0	390,819	-266,019	0	310,359	-185,559	0	199,785	-74,985	0
West Branch	325,840	25,818	20,076	0	351,168	-25,328	0	382,563	-56,723	0	286,476	0	39,364
West Burlington Ind	193,560	15,225	11,365	0	322,935	-129,375	0	242,475	-48,915	0	238,863	-45,303	0
West Central	118,480	9,323	3,690	0	190,673	-72,193	0	174,865	-56,385	0	93,873	0	24,607
West Delaware County	630,480	13,882	5,098	0	344,818	0	285,662	376,213	0	254,267	445,233	0	185,247
West Des Moines	3,641,160	4,816	4,663	0	1,165,394	0	2,475,766	1,870,635	0	1,770,525	2,276,034	0	1,365,126
Western Dubuque	1,190,880	70,636	37,744	0	744,117	0	446,763	1,181,752	0	9,128	917,392	0	273,488
West Harrison	166,000	20,876	5,255	0	206,999	-40,999	0	191,192	-25,192	0	163,680	0	2,320
West Liberty	479,600	26,384	26,319	0	368,356	0	111,244	448,715	0	30,885	449,390	0	30,210
West Lyon	343,600	10,745	13,717	0	330,935	0	12,665	362,330	-18,730	0	246,862	0	96,738
West Marshall	343,480	143,882	68,266	0	518,612	-175,132	0	550,007	-206,527	0	453,921	-110,441	0
West Monona	279,560	1,591	1,486	0	320,682	-41,122	0	441,514	-161,954	0	240,536	0	39,024
West Sioux	295,240	10,553	0	0	329,215	-33,975	0	450,047	-154,807	0	229,688	0	65,552
Westwood	217,680	663	2,049	0	187,069	0	30,611	227,189	-9,509	0	182,513	0	35,167
Whiting	78,440	19,808	27,155	0	221,921	-143,481	0	206,113	-127,673	0	125,120	-46,680	0
Williamsburg	456,680	29,853	26,565	0	272,361	0	184,319	352,955	0	103,725	398,076	0	58,604
Wilton	309,040	286	2,534	0	193,344	0	115,696	233,464	0	75,576	242,268	0	66,772
Winfield-Mt Union	150,000	20,112	16,411	0	216,311	-66,311	0	200,504	-50,504	0	172,992	-22,992	0
Winterset	682,320	17,510	11,745	0	615,210	0	67,110	599,770	0	82,550	512,489	0	169,831
Woden-Crystal Lake	45,600	9,331	2,332	0	76,391	-30,791	0	119,632	-74,032	0	68,222	-22,622	0
Woodbine	173,000	7,370	3,528	0	192,238	-19,238	0	176,431	-3,431	0	148,919	0	24,081
Woodbury Central	235,640	6,672	0	0	321,311	-85,671	0	393,180	-157,540	0	168,303	0	67,337
Woodward-Granger	340,080	57,909	24,094	0	737,413	-397,333	0	797,198	-457,118	0	377,027	-36,947	0
\$ 190,498,000		\$ 6,102,957	\$ 3,585,336	\$ -6,058	\$ 126,499,117	\$ -23,483,483	\$ 87,482,366	\$ 166,727,572	\$ -37,100,940	\$ 60,871,368	\$ 145,311,304	\$ -21,955,736	\$ 67,142,432
Districts with Estimated Costs in Excess of Allocations				2									
Districts with Allocations in Excess of Estimated Costs				346									

- Notes:
- 1) All costs for salaries, stipends, and supplements include a percentage applied for FICA and IPERS of 16.58%.
 - 2) The estimated cost of replacing initial teachers in the classroom for 25.0% of the school year assumes that 1,146 new teachers are hired annually statewide (based on a 3-year average). The statewide cost was allocated to districts on a per-pupil basis using 2012-2013 certified enrollments.
 - 3) A Career teacher is assumed to have at least two years of teaching experience.
 - 4) The estimated cost of Career II and Advanced teacher salary supplements assumes that districts will establish criteria for designating Career II teachers that will limit the number to the minimums established in the bill - one Career II teacher for every elementary building and four for each middle and high school. The estimate assumes at least one Advanced Teacher for every three Career II teachers and at least one per building. The estimate assumes that additional contract days required of Career II and Advanced Teachers are included in the salary supplements for each.
 - 5) Costs of peer coaching assume that half of Career II and Advanced teachers in each district will peer coach for five hours per week for 38 weeks. The estimate assumes a salary of \$38,500 for Career II and Advanced teachers to calculate the hourly rate of pay.
 - 6) The estimate assumes that Instructional Coaches and Curriculum and Professional Development Leaders are new positions at the minimum Career teacher salary of \$37,000. Minimum stipends were used in the calculations for Instructional Coaches (\$5,000) and Curriculum and Professional Development Leaders (\$10,000).
 - 7) The number of Curriculum and Professional Development Leaders assumes at least one per district for districts with enrollment less than 500 and one per building for districts with enrollment of 500 or more.
 - 8) Summer training for Curriculum and Professional Development Leaders is estimated to require 5 days at a per diem rate based on a minimum career salary of \$37,000.

Sources:
Department of Education, Basic Educational Data Survey (BEDS), 2011-2012 Staff File
LSA analysis and calculations

Fiscal Note

Fiscal Services Division



SF 396 – Government Efficiency (LSB 1864SV.1)

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Fiscal Note Version – As amended and passed by the Senate

Description

Senate File 396 makes numerous changes to the operation of state government agencies. The changes by division include:

Division I – Office of Information Technology

- Establishes the Office of Information Technology as an independently operated entity within the Department of Administrative Services (DAS). Requires the DAS to continue providing administrative support services for the office.
- Provides the Chief Information Officer (CIO) of the Office of Information Technology additional control over the management of information technology (IT) staff employed by other state agencies, including how the other agency IT employees are assigned relative to IT services and the approval of employment decisions of IT employees of other state agencies. This Bill requires the CIO to work in consultation with the participating agencies concerning management and employment decisions of IT staff.
- Requires IT for use by other state agencies and entities to be approved by the Office of Information Technology.
- Requires agencies to provide necessary information to the office concerning IT inventories, operational requirements, and security functions.
- The Board of Regents and the Regents institutions are exempt from the IT consolidation initiative.

Division II – Phased Retirement: Amends the voluntary employee Phased Retirement Program administered by the DAS. The changes eliminate the 10.0% salary premium requirement that is paid to employees newly enrolled in the program. Allows employees currently enrolled in the program as of the effective date this Bill to maintain their current benefits of the program.

Division III – Human Resources Management System RFP: Requires the DAS to issue a request for proposals (RFP) for a human resources management system, including a payroll system, by December 31, 2013.

Division IV – State Physical Resources: Requires the DAS to complete a needs analysis of state employee work stations and office standards by September 30, 2013, and submit the findings to the Capitol Planning Commission and the Legislative Fiscal Committee by October 30, 2013.

Division V – Audits: Prohibits the Auditor of State from collecting a filing fee for audit work from community mental health centers, substance abuse programs, and community action agencies. This language conforms to current practice as the Auditor does not currently collect fees from these organizations.

Division VI – Electronic Communications:

- Amends the confidential public records statute to include email addresses of individuals collected by state agencies for the sole purpose of disseminating routine information through electronic communications not prepared for a specific recipient.
- Requires state agencies to distribute notices and information electronically to the fullest extent possible. This requirement does not apply to notices concerning legal action or requirements relating to compliance with federal law.

Division VII – Public Health: Eliminates two boards under the purview of the Department of Public Health and consolidates responsibilities with the Trauma System Advisory Council.

Division VIII – Public Safety Peace Officers Retirement System (PORS): Recalculates a PORS disability retirement benefit for a beneficiary less than 55 years of age. This Bill provides that a beneficiary shall have disability retirement benefits reduced equal to the difference in income the beneficiary is receiving from other work and two and one-half times the amount of the current earnable compensation of an active member of PORS at the same position on the salary scale as the beneficiary less the net retirement allowance.

Division IX – Public Safety Communications: Requires each E911 service board to designate a person to serve as a single point-of-contact to communicate the needs and issues concerning emergency communications, interoperability, and other matters applicable to E911 communications, including the migration to an internet protocol-enabled next generation network.

Division X – State Debt Coordinator: Requires the Department of Revenue to develop proposals to make the Office of State Debt Coordinator more efficient and submit a report of the recommendations to the Department of Management, the Governor, and the General Assembly by January 13, 2014.

Division XI – Ongoing Program Review: Requires the State Government Efficiency Review Committee to regularly review programs administered by the state to determine if programs are meeting the needs as designed and whether or not the programs could be modified to be more efficient.

Division XII – Boards and Commissions: Repeals the Farm-to-School Council that was originally created to establish partnerships with public agencies and nonprofit organizations to facilitate communication between farmers and schools.

Division XIII – Obsolete Provisions: Repeals obsolete language pertaining to the Farmworks National Demonstration Project, the World Trade Center, and the Midwest Nuclear Compact.

Fiscal Impact

Summary: Senate File 396 is estimated to cost \$165,700 in FY 2014. This includes one-time costs of \$160,000 for a request for proposals and a study to help identify and implement future cost savings for state agencies. The ongoing annual net cost in subsequent years is estimated to be \$5,700.

Bill		
Division		FY 2014
II	Phased Retirement	\$ -18,000
III	HRMS Request for Proposals	150,000
IV	State Physical Resources Study	10,000
VIII	Peace Officer Retirement	23,700
	Total	<u>\$ 165,700</u>

Impact by Division:

Division I: The creation of the Office of Information Technology together with the expanded authority of the office is anticipated to expedite the consolidation of IT services of executive branch agencies. Much of the savings will be achieved by reducing duplicated services and enabling unified IT investment decisions for the executive branch. Additionally, the savings are dependent on an up-front investment of IT infrastructure to enable more efficient processes related to IT usage to be implemented with fewer employees. The DAS began the process of IT consolidation in 2011 as required in Iowa Acts, Chapter 1031 (SF 2088 State Government Reorganization Act). The long-term projected annual savings to state government is estimated at \$11.8 million ([DAS IT Consolidation Report](#)).

Division II: The changes to the voluntary Phased Retirement Program are estimated to result in a cost avoidance of \$18,000 annually to the state. The funding sources impacted by this provision will depend on the fund from which future participants' salaries are paid.

Division III: The cost to the DAS to develop and issue a Request for Proposals (RFP) for a Human Resources Management System (HRMS) is estimated at \$150,000. The RFP would help to evaluate and identify a new HRMS to replace the current mainframe system that was purchased in the 1980s. The cost of the RFP will be funded with internal resources of the Department.

Division IV: The DAS has indicated they may need to hire a consultant at an estimated cost of \$10,000 to complete the state employee work station analysis. The cost of the study will be funded with internal resources of the Department.

Division VIII: Increasing the salary cap from 1.5 to 2.5 times the amount of the current earnable compensation of an active member of PORS for beneficiaries receiving disability benefits through the PORS Fund could cost the fund an estimated \$23,700 per year.

The remaining divisions of SF 396 will have no or little fiscal impact.

Sources

Department of Administrative Services
Department of Revenue

/s/ Holly M. Lyons

April 3, 2013

The fiscal note for this bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
